LAW DEPARTMENT

THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959

(TAMIL NADU ACT 22 OF 1959)

(As modified up to the 30th June 2006)

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(Received the assent of the President on the 19th November 1959, first published in the Fort St. George Gazette on the 2nd December 1959.)

REFERENCES TO PAPERS CONNECTED WITH THE PRINCIPAL ACT AND THE AMENDING ACTS.

1. The Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959).

[For Statement of Objects and Reasons, *see* Part IV-A of the *Fort St.George Gazette* Extraordinary, dated the 13th April 1959; *See* page 213, for Act, Part IV-B of the *Fort St. George Gazette*, dated the 2nd December 1959, pages 267-327].

2. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1961 (Tamil Nadu Act 12 of 1961).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette* Extraordinary, dated the 13th March 1961, pages 57-58; for Act, *see* Part IV—Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 30th March 1961, page 111.]

3. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1961 (Tamil Nadu Act 40 of 1961).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette* Extraordinary, dated the 6th November 1961, pages 565-568; for Act, *see* Part IV—Section 4 of the *Fort St. George Gazette*, dated the 3rd January 1962, pages 1-2.]

4. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1965 (Tamil Nadu Act 16 of 1965).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette*, dated the 23rd July 1965, pages 69-74; for Act, *see* Part IV— Section 4 of the *Fort St. George Gazette*, dated the 8th September 1965, pages 111-114.]

5. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette*, dated the 5th November 1965, pages 297-298; for Act, *see* Part IV—Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 24th November 1965, pages 165-166.]

6. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1967 (Tamil Nadu Act 23 of 1967).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette*, dated the 27th November 1967; for Act, *see* Part IV—Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 28th March 1968, pages 23-24.]

7. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Fort St. George Gazette*, dated the 19th August 1968, page 89: for Act, *see* Part IV—Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 8th October 1968, pages 97-104.]

8. The Tamil Nadu Adaptation of Laws Order, 1969 *(See* Part IV— Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 13th August 1969, pages 57-59).

9. The Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[See Part IV—Section 4 of the *For St. George Gazette* Extraordinary, dated, the 6th September 1969, pages 61-63]

10. The Tamil Nadu Adaptation of Laws Order, 1970.

[See Part IV—Section 4 of the *Fort St. George Gazette* Extraordinary, dated the 10th January 1970, pages 1-15*]*

11. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 30th November 1970, pages 331-332, for Act, *see* Part IV—Section 4 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 12th January 1971, pages 3-5.]

12. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1972 (Tamil Nadu Act 29 of 1972).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 10th August 1972, pages 251- 252; for Act, *see* Part IV—Section 4 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 5th October 1972, pages 125-126.]

13. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1973 (Tamil Nadu Act 22 of 1973).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 21st March 1973, pages 86-87; for Act, *see* Part IV—Section 4 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 28th June 1973, pages 169-170.]

14. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1973 (Tamil Nadu Act 5 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th November 1973, pages 324-325; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 28th January 1974, pages 31-32]

15. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1974 (Tamil Nadu Act 26 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 5th April 1974, page 80; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 24th June 1974, page 142.]

16. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1974 (Tamil Nadu Act 27 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 9th April 1974, pages 124-125 for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 24th June 1974, page 143.]

17. The Tamil Nadu Hindu Religious and Charitable Endowments (Fourth Amendment) Act, 1974 (Tamil Nadu Act 28 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 9th April 1974, page 156; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 24th June 1974, page 145.]

18. The Tamil Nadu Hindu Religious and Charitable Endowments (Fifth Amendment) Act, 1974 (Tamil Nadu Act 46 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 13th August 1974, page 167; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 23rd October 1974, pages 245-246.]

19. The Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 9th April 1974, pages 153-154; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 27th November 1974, pages 257-283.]

20. The Tamil Nadu Hindu Religious and Charitable Endowments (Sixth Amendment) Act, 1974 (Tamil Nadu Act 6 of 1975).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 20th December 1974, pages 333-334; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 28th January 1975, pages 35-36.]

21. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976).

[For Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st June 1976, pages 218-225.]

22. The Tamil Nadu Hindu Religious and Charitable Endowments Act, 1978 (Tamil Nadu Act 42 of 1978).

[For Statement of Objects and Reasons, *see* Part IV—Section 3 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th September 1978, pages 429-440; for Act, *see* Part IV—Section 4 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th October 1978, pages 505-514.]

23. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Amendment Act, 1979 (Tamil Nadu Act 52 of 1979).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 2nd November 1979, pages 417-419; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 4th December 1979, pages 307-308.]

24. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Amendment Act, 1980 (Tamil Nadu Act 22 of 1980).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 4th July 1980, pages 114-115; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 31st July 1980, page 119.]

25. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Amendment Act, 1981 (Tamil Nadu Act 30 of 1981).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 8th May 1981, page 568; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th May 1981, pages 443-444.]

26. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Validation) Act, 1983 (Tamil Nadu Act 48 of 1983).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 2nd November 1983, page 213; for Act, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th December 1983, pages 403-404.]

27. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1986 (Tamil Nadu Act 2 of 1987).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 19th June 1986, pages 219-221; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 16th February 1987, pages 35-36.]

28. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st October 1991, pages 102-120; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 13th December 1991, pages 143-159.]

29. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1992 (Tamil Nadu Act 38 of 1992).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 24th April 1992, pages 76-77, for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 22nd June 1992, pages 139-140.]

30. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th April 1993, pages 61-63; for Act, *see* Part IV-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 18th May 1993, pages 49-50.]

31. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th April 1993, pages 65-66; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 18th May 1993, page 51.]

32. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1994 (Tamil Nadu Act 30 of 1994).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 31st December 1993, page 183 for Act, *see* Part IV - Section 2 of the *Tamil Nadu Government* Gazette Extraordinary, dated the 18th May 1994, page 265.]

33. The Tamil Nadu Hindu Religious and Charitable Endowments (Fourth Amendment) Act, 1994 (Tamil Nadu Act 39 of 1994).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 4th May 1994, page 459; for Act, *see* Part IV-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 30th June 1994, page 309.]

34. The Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1994 (Tamil Nadu Act 25 of 1995).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 4th May 1994, pages 457-458; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 24th August 1995, pages 93-94.]

35. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu *Act* 38 of 1995).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 8th November 1995, pages 201-203; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 20th December 1995 pages 135- 137.]

36. The Tamil Nadu Hindu Religious and Charitable Endowments (Special Provisions) Act, 1996 (Tamil Nadu Act 23 of 1996).

[For Statement of Objects and Reasons, *see* Part IV-Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 16th August 1996, pages 97-99; for Act, *see* Part IV-Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 26th August 1996, pages 111-113.]

37. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th August 1996, pages 163-180; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 16th November 1996, pages 213-231.]

38. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1998 (Tamil Nadu Act 37 of 1998).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 21st May 1998, page 247; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 3rd December 1998, page 128.]

39. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1998 (Tamil Nadu Act 38 of 1998).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 28th May 1998, page 159; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 3rd December 1998, page 129.]

40. The Tamil Nadu Hindu Religious and Charitable Endowments (Special provisions) (Amendment) Act, 1999 (Tamil Nadu Act 48 of 1999).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 22nd November 1999, page 175; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 15th December 1999, page 229.]

41. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1999 (Tamil Nadu Act 52 of 1999).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 29th April 1999, page 25; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 16th December 1999, page 238.]

42. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 25th October 2002, pages 252-254; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 26th November 2002, pages 280-281.]

43. The Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 2003 (Tamil Nadu Act 10 of 2003)

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th May 2003, page 172; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 19th May 2003, page 51.]

44. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2003 (Tamil Nadu Act 25 of 2003).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th May 2003, page 170; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th July 2003, pages 116-117.]

45. The Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 2003 (Tamil Nadu Act 28 of 2003).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 7th May 2003, page 174; for Act, *see* Part IV—Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 1st September 2003, page 135.]

46. The Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2006 (Tamil Nadu Act 1 of 2006).

[For Statement of Objects and Reasons, *see* Part IV—Section 1 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 21st January 2006, page 3 for Act, *see* Part IV- Section 2 of the *Tamil Nadu Government Gazette* Extraordinary, dated the 3rd February 2006, page 2.]

THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959

(TAMIL NADU ACT 22 OF 1959)

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THE [1]TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS ACT, 1959

[1]([TAMIL NADU] ACT 22 OF 1959)[2]

[Received the assent of the President on the 19th November 1959, first published in the Fort St. George Gazette *on the* 2nd December 1959 (Agrahayana 11, 1881)].

An Act to amend and consolidate the law relating to the administration and governance of Hindu Religious and Charitable Institutions and Endowments in the [3][State of Tamil Nadu.]

WHEREAS it is expedient to amend and consolidate the law relating to the administration and governance of Hindu Religious and Charitable Institutions and Endowments in the [3][State of Tamil Nadu].

Be it enacted in the Tenth Year of the Republic of India as follows:—

CHAPTER I.

PRELIMINARY.

1. (1) This Act may be called the [1][Tamil Nadu] Hindu Religious and Charitable Endowments Act, 1959. Short title, extent, application and commencement.

(2) It extends [4]to the whole of the [3][State of Tamil Nadu.]

(3) It applies to all Hindu public religious institutions and endowments [5][including] the Incorporated Devaswoms and Unincorporated Devaswoms.

Explanation.—In this sub-section, Hindu public religious institutions and endowments do not include Jain religious institutions and endowments.

(4) (a) The provisions of this Act except the provisions of—

(i) sub-section (4) of section 92, in so far as that sub-section relates to Consultative Committees and sub-committees thereof, and

(ii) clause (xxi) (b) of sub-section (2) of section 116, shall come into force on such date as the Government may, by notification, appoint; and different dates may be appointed for different areas and for different provisions of this Act.

(b) The provisions of sub-section (4) of section 92 in so far as that sub-section relates to Consultative Committees and Sub-Committees thereof and of clause (xxi) (b) of sub-section (2) of section 116 shall be deemed to have come into force on the 28th November 1958.

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] For Statement of Objects and Reasons, see *Fort St. George Gazette* Extraordinary, dated the 13th April 1959, Part IVA, page 213.

[3] This expression was substituted for the expression "State of Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[4] This Act as amended by sub-section (2) of section 11 of the Tamil Nadu (Added Territories) Extention of Laws Act, 1962 (Tamil Nadu Act 14 of 1962), was extended to the added territories by the said section of the Act, repealing the corresponding Law in force in those territories.

[5] This word was substituted for the word "except" by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

Power to extend Act to Jain religious institutions and endowments.

2. (1) The Government may, by notification, extend to Jain public religious institutions and endowments, all or any of the provisions of this Act and of any of any rules made thereunder and thereupon, the provisions so extended shall apply to such institutions and endowments:

Provided that before issuing such a notification, the Government shall publish in the **Fort St. George Gazette* a notice of their intention to do so, fix a period which shall not be less than two months from the date of publication of the notice for the persons interested in the institutions and endowments concerned to show cause against the issue of the notification and consider their objections, if any.

(2) In this Act, wherever the word 'Hindu' occurs, it shall, in respect of Jain public religious institutions and endowments to which the provisions of this Act have been extended under sub-section (1) be construed to mean 'Jain' unless the context otherwise requires.

Power to extend Act to charitable endowments.

3. (1) Where the Government have reason to believe that any Hindu or Jain public charitable endowment is being mismanaged, they may direct the Commissioner to inquire, or to cause an inquiry to be made by any officer authorised by him in this behalf, into the affairs of such charitable endowment and to report to them whether, in the interests of the administration of such charitable endowment, it is necessary to extend thereto all or any of the provisions of this Act and of any rules made thereunder.

Central Act V of 1908

(2) The Commissioner or the officer authorised by him under sub-section (1) shall, while making an inquiry under that sub-section, have all the powers of a Civil Court under the Code of Civil Procedure, 1908 for the purposes of enforcing the attendance of witnesses and compelling the production of books, accounts, documents, securities, cash and other properties belonging to or in the custody of such charitable endowment and shall follow the procedure applicable under the said Code in regard to recording of evidence and hearing of parties.

(3) If, after considering the report of the Commissioner submitted under sub-section (1), the Government are satisfied that such charitable endowment is being mismanaged and that, in the interests of the administration of such charitable endowment, it is necessary to extend thereto all or any of the provisions of this Act and of any rules made thereunder, they may, by notification, extend to such charitable endowment the said provisions, and thereupon, the provisions so extended shall apply to such charitable endowment as if it were a specific endowment:

Provided that before issuing such a notification, the Government shall publish in the **Fort St. George Gazette* a notice of their intention to do so, specifying the reasons for the action proposed to be taken by them and fixing a period which shall not be less than two months from the date of publication of the notice, for the persons interested in the endowment concerned to show cause against the issue of the notification and consider their objections, if any.

(4) Notwithstanding anything contained in this section, the Government may, on application made by the trustee of any Hindu or Jain public charitable endowment, or where there are more trustees than one, then by those trustees or a majority of them and with the concurrence of the trustee or trustees making the application, extend, by notification, to such charitable endowment all or any of the provisions of this Act and of any rules made thereunder, and thereupon, the provisions so extended shall apply to such charitable endowment as if it were a specific endowment.

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* *Now the Tamil Nadu Government Gazette.*

Exemptions.

4. [1][The Government may, by notification, exempt whether prospectively or retrospectively] from the operation of any of the provisions of this Act or of any rules made thereunder any religious institution or religious or charitable endowment or vary or cancel any such exemption:

Provided that before such exemption is varied or cancelled, the person affected shall be given a reasonable opportunity of showing cause against such variation or cancellation.

Certain Acts not to apply to Hindu Religious Institutions and Endowments.

5. The following enactments shall cease to apply to Hindu Religious Institutions and Endowments, namely:-

(*a*) The [2][Tamil Nadu] Endowments and Escheats Regulation, 1817 ([2][Tamil Nadu] Regulation VII of 1817);

(*b*) the Religious Endowments Act, 1863 (Central Act XX of 1863);

(*c*) the Charitable Endowments Act, 1890 (Central Act VI of 1890);

(*d*) the Charitable and Religious Trusts Act, 1920 (Central Act XIV of 1920); and

(*e*) sections 92 and 93 of the Code of Civil Procedure, 1908 (Central Act V of 1908).

Definitions.

6. In this Act, unless the context otherwise requires—

[3][(1) "Additional Commissioner" means an Additional Commissioner appointed under section 9;

(1-A) "Advisory Committee" means the Committee Constituted by the Government under sub-section (1) of section 7;]

[4][(2) Omitted.]

(3) "Assistant Commissioner" means an Assistant Commissioner appointed under section 9;

(4) " Board" means the Board constituted under section 10 of the Hindu Religious Endowments Act, 1926 (Madras Act II of 1927);

(5) "Charitable endowment" means all property given or endowed for the benefit of, or used as of right by, the Hindu or the Jain community or any section thereof for the support or maintenance of objects of utility to the said community or section, such as rest-houses, choultries, patasalas, schools and colleges, houses for feeding the poor and institutions for the advancement of education, medical relief and public health or other objects of a like nature; and includes the institution concerned;

(6) "Commissioner" means the Commissioner apppointed under section 9;

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[1] These words were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Validation) Act, 1983 (Tamil Nadu Act 48 of 1983).

[2] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[3] Clauses (1) and (1-A) were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002). Previously the opening words of section 6 and clause (1) were substituted by section 2 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Earlier clause (1) was omitted by section 2 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[4] This clause was omitted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

(7) "Court" means—

(i) in relation to a math or temple situated in the Presidency-town, the [1][Chennai] City Civil Court;

(ii) in relation to a math or temple situated elsewhere, the Subordinate Judge's Court having jurisdiction over the area in which the math or temple is situated, or if there is no such Court, the District Court having such jurisdiction;

(iii) in relation to a specific endowment attached to a math or temple, the Court which would have jurisdiction as aforesaid in relation to the math or temple;

(iv) in relation to a specific endowment attached to two or more maths or temples, any Court which would have jurisdiction as aforesaid in relation to either or any of such maths or temples;

(8) "Deputy Commissioner" means a Deputy Commissioner appointed under section 9;

[2][(8-A) "District Committee" means the Committee constituted by the Government under section 7-A];

(9) "executive officer" means a person who is appointed to exercise such powers and discharge such duties appertaining to the administration of a religious institution as are assigned to him by or under this Act or the rules made thereunder or by any scheme settled or deemed to have been settled under this Act;

(10) "Government" means the State Government;

(11) "hereditary trustee" means the trustee of a religious institution, the succession to whose office devolves by hereditary right or is regulated by usage or specifically provided for by the founder, so long as such scheme of succession is in force;

(12) "Incorporated Devaswoms" means the Devaswoms mentioned in Schedule I [3][xx xx xx];

[4][(12-A) "Inspector" means an Inspector in the Hindu Religious and Charitable Endowments Administration Department;

(12-B) "Joint Commissioner" means a Joint Commissioner appointed under section 9;]

(13) "math" means a Hindu religious institution with properties attached thereto and presided over by a person, the succession to whose office devolves in accordance with the direction of the founder of the institution, or is regulated by usage and—

(i) whose duty it is to engage himself in imparting religious instruction or rendering Spiritual service: or

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[1] This word was substituted for the word "Madras" by section 3 of the City of Madras (Alteration of Name) Act, 1996 (Tamil Nadu Act 28 of 1996).

[2] This clause was substituted by section 2 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, this clause was substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993). Earlier, this clause was inserted by section 2 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] The expression "to the Travancore-Cochin Hindu Religious Institutions Act, 1950 (Travancore-Cochin Act XV of 1950)" was omitted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[4] This clause was substituted by section 2(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, clause (12-A) was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

(ii) who exercises or claims to exercise spiritual headship over a body of disciples;

and includes places of religious worship or instruction which are appurtenant to the institution;

Explanation.—Where the headquarters of a math are outside the State but the math has properties situated within the State, control shall be exercised over the math in accordance with the provision of this Act, in so far as the properties of the math situated within the State are concerned;

(14) "non-hereditary trustee" means a trustee who is not a hereditary trustee;

(15) "person having interest" means—

(*a*) in the case of a math, a disciple of the math or a person of the religious persuasion to which the math belongs;

(*b*) in the case of a temple, a person who is entitled to attend at or is in the habit of attending the performance of worship or service in the temple, or who is entitled to partake or is in the habit of partaking in the benefit of the distribution of gifts thereat;

(*c*) in the case of a specific endowment, a person who is entitled to attend at or is in the habit of attending the performance of the service or charity, or who is entitled to partake or is in the habit of partaking in the benefit of the charity;

[1][(15-A) Omitted]

(16) "religious charity" means a public charity associated with a Hindu festival or observance of a religious character, whether it be connected with or math or temple or not;

(17) "religious endowment" or "endowment" means all property belonging to or given or endowed for the support of maths or temples, or given or endowed for the performance of any service or charity of a public nature connected therewith or of any other religious charity; and includes the institution concerned and also the premises thereof; but does not include gifts of property made as personal gifts to the archaka, service-holder or other employee of a religious institution;

Explanation (1).—Any inam granted to an archaka, service-holder or other employee of a religious institution for the performance of any service or charity in or connected with a religious institution shall not be deemed to be a personal gift to the archaka, service-holder or employee but shall be deemed to be a religious endowment.

Explanation (2).—All property which belonged to, or was given or endowed for the support of a religious institution, or which was given or endowed for the performance of any service or charity of a public nature connected therewith or of any other religious charity shall be deemed to be a "religious endowment" or "endowment" within the meaning of this definition, notwithstanding that, before or after the date of the commencement of this Act, the religious institution has ceased to exist or ceased to be used as a place of religious worship or instruction or the service or charity has ceased to be performed:

[1] This clause was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978) and subsequently was omitted by section 2(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

Provided that this explanation shall not be deemed to apply in respect of any property which vested in any person before the 30th September 1951, by the operation of the law of limitation;

[1][(18) "religious institution" means a math, temple or specific endowment and includes,—

(i) a samadhi or brindhavan; or

(ii) any other institution established or maintained for a religious purpose.

Explanation.—For the purpose of this clause—

(1) "samadhi" means a place where the mortal remains of a guru, sadhu or saint is interred and used as a place of public religious worship;

(2) "brindhavan" means a place established or maintained in memory of a guru, sadhu or saint and used as a place of public religious worship, but does not include samadhi]

(19) "specific endowment" means any property or money endowed for the performance of any specific service or charity in a math or temple, or for the performance of any other religious charity but does not include an inam of the nature described in Explanation (1) to clause (17);

Explanation (1).—Two or more endowments of the nature specified in this clause, the administration of which is vested in a common trustee, or which are managed under a common scheme settled or deemed to have been settled under this Act shall be construed as a single specific endowment for the purposes of this Act;

Explanation (2).—Where a specific endowment attached to a math or temple is situated partly within the State and partly outside the State, control shall be exercised in accordance with the provisions of this Act over the part of the specific endowment situated within the State;

(20) "temple" means a place by whatever designation known used as a place of public religious worship, and dedicated to, or for the benefit of, or used as of right by, the Hindu community or any section thereof, as a place of public religious worship;

Explanation.— Where a temple situated outside the State has properties situated within the State, control shall be exercised over the temple in accordance with the provisions of this Act, in so far as the properties of the temple situated within the State are concerned;

[2][20-A Omitted.]

(21) "transferred territory" means the Kanyakumari district and the Shencottah taluk of the Tirunelveli district;

(22) "trustee" means any person or body by whatever designation known in whom or in which the administration of religious institution is vested, and includes any person or body who or which is liable as if such person or body were a trustee;

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[1] This clause was substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 2003 (Tamil Nadu Act 10 of 2003).

[2] This clause inserted by section 2(4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991), was subsequently omitted by section 2(4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

(23) "Unincorporated Devaswoms" means the Devaswoms mentioned in Schedule II [1][******]

[2][******]

Constitution of Advisory Committee.

[3]7. (1) The Government shall constitute, for the State of Tamil Nadu, a Committee called the Advisory Committee consisting of the following members, namely:—

(a) the Chief Minister, who shall be the Chairman, *ex-officio;*

(b) the Minister in-charge of the portfolio of Hindu Religious and Charitable Endowments who shall be the Vice-Chairman, *ex-officio;*

(c) the Secretary to Government in-charge of Hindu Religious and Charitable Endowments, who shall be Member *ex-officio;*

(d) such number of non-officials not exceeding eight persons professing Hindu Religion, nominated by the Government, of whom one shall be a member of the Scheduled Castes or Scheduled Tribes;

(e) the Commissioner, who shall be the Member Secretary, *ex-officio.*

(2) The term of office of non-official members shall be three years and other matters relating to the Advisory Committee shall be such as may be prescribed.

(3) The Government may, after giving a show cause notice, remove all or any of the non-official members of the Advisory Committee in the public interest.

Constitution of District Committee.

7-A. (1) In respect of all religious institutions (other than those religious institutions falling under clause *(ii)* of section 46) situate within the territorial jurisdiction of a Revenue District, the Government shall constitute a committee called the District Committee consisting of not less than three and not more than five non-official members as may be nominated by the Government. Only persons who are qualified for appointment as trustees under this Act shall be nominated to the District Committee.

(2) The term of office of the members of the District Committee shall be three years and other matters relating to the said Committee shall be such as may be prescribed.

(3) The Government may, after giving a show cause notice, remove all or any of the members of the District Committee in the public interest.

(4) The District Committee shall prepare, in such manner as may be prescribed a panel of names of persons who are qualifed for appointment as Trustees under this Act (including members of Scheduled Castes and Scheduled Tribes) and suitable for appointment as non-hereditary trustee or trustees, as the case may be, and shall send it to—

(i) the Joint or Deputy Commissioner, in respect of religious institutions falling under clause (i) of section 46 ;

(ii) the Commissioner, in respect of religious institutions falling under clause (ii) of section 46 ; and

(iii) the Assistant Commissioner, in respect of any religious institution which is not included in the list published under section 46 and is not a religious institution notified or deemed to have been notified under Chapter VI of this Act.

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[1] The expression "to the Travancore-Cochin Hindu Religious Institutions Act, 1950 (Travancore-Cochin Act XV of 1950)" was omitted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[2] Chapter I-A and sections 7 to 7-P, except section 7-F, which were inserted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and section 7-Q which was inserted by secion 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1994 (Tamil Nadu Act 25 of 1995) except section 7-EE which was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1992 (Tamil Nadu Act 38 of 1992), were subsequently omitted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3] Sections 7 and 7-A were inserted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

(5) Notwithstanding anything contained in this section, the District Committee shall have no jurisdiction to send any panel of names of persons under this section in respect of any religious institution for which a scheme has been settled or deemed to have been settled under this Act by the High Court or any Court subordinate to the High Court.

Explanation.—For the purpose of this section and section 7, "Scheduled Castes" and "Scheduled Tribes" shall have the same meaning as signed to them respectively in clauses (24) and (25) of Article 366 of the Constitution.]

Special powers of Chairman of Temple Administration Board.

[1][7-EE Notwithstanding anything contained in this Act or the rules made thereunder, the Chairman of the Temple Administration Board shall be the authority competent,—

(*a*) to approve the proposal to execute any work, the value of which exceeds one lakh of rupees but does not exceed fifty lakhs of rupees, in respect of any religious institution;

(*b*) to sanction the plans and estimates of such work with such modifications and subject to such conditions, if any, as the Chairman may deem fit;

(*c*) to approve tender for the execution of such work.

Explanation.— For the purpose of this section, "work" includes—

(*a*) any work relating to the construction, repair, alteration, conservation or renovation of any building or other structure belonging to a religious institution including its premises or work to facilitate irrigation and increase irrigation facilities; and

(*b*) any work relating to any gopuram, vimanam, stone mantapam or other stone structure with stucco work belonging to a religious institution.]

Disqualifications of member of Temple Adminstration Board or District Committee.

7-F. A person shall be disqualified for being nominated as, and for being, a member of the Temple Administration Board or the District Committee—

(*a*) if he does not profess the Hindu Religion ;

(*b*) if he is an undischarged insolvent;

(*c*) if he is of unsound mind or is suffering from mental defect or infirmity which would render him unfit to perform the functions and discharge the duties of a member of the Temple Administration Board or District Committee;

(*d*) if he is interested in a subsisting lease of any property of, or contract made with or any work being done for the religious institution or is in arrears of any kind due by him to such religious institution or endowment;

(*e*) if he is employed as a paid legal practitioner on behalf of or against the religious institution;

(*f*) if he has been removed or dismissed from service under the Central Government or any State Government or any local authority;

(*g*) if he has been sentenced by a criminal court for an offence involving moral delinquency, such sentence not having been reversed or the offence pardoned;

(*h*) if he has acted adversely to the interests of the institution.]

[1]This section was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1992 (Tamil Nadu Act 38 of 1992).

CHAPTER II

[1][THE COMMISSIONER AND OTHER CONTROLLING AUTHORITIES.]

Authorities under the Act.

[2][8. There shall be the following classes of authorities under this Act, namely:--

(a) the Commissioner;

[3][(aa) Additional Commissioner;]

(b) Joint Commissioners;

(c) Deputy Commissioners; and

(d) Assistant Commissioners.]

The Government to appoint Commissioner, etc.

9. (1) The Government shall appoint [4][the Commissioners, the Additional Commissioner] and [5][such number of Joint, Deputy and Assistant Commissioners] as they think fit.

(2) (a) Appointment to the post of Commissioner shall be--

(i) by transfer from among the members of the *Madras State Higher Judical Service or of the **Madras State Judicial Service or of any other service, or

[6][(ii) by promotion from Additional Commissioner, or;]

(iii) by direct recruitment.

[7][(aa) Appointment to the post of Additional Commissioners from Joint Commissioner; (aaa) Appointment to the post of Joint Commissioner shall be by promotion from Deputy Commissioner];

(b) Appointment to the post of Deputy Commissioner shall be---

(i) by transfer from among the members of the **Madras State Judicial Service or of any other service, or

(ii) by promotion from Assistant Commissioners, or

(iii) by direct recruitment, or

(iv) by agreement or contract.

[8][(c)**************]

Commissioner, etc., to be Hindus.

10. [9][The Commissioner, the Additional Commissioner] [10][every Joint, Deputy or Assistant Commissioner] and every other other officer or servant appointed to carry out othe purposes of this Act, by whomsoever appointed, shall be a person professing the Hindu religion, and shall cease to hold office as such when he ceases to profess that religion.

Commissioner to be corporation sole.

[11][11. The Commissioner shall be a corporation sole and shall have perpetual succession and a common seal and may sue and be sued in his corporate name.]

**Now* Tamil Nadu State Higher Judicial Service. ***Now* Tamil Nadu State Judicial Service.

[1] This heading was substituted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This section was substituted by section 6, *ibid.* Previously clause (a) of this section was substituted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, clause (aaaa) was inserted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[3] This clause was inserted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[4] This expression was substituted by section 4(1) *ibid.*

[5] This expression was substituted by section 4(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[6] This sub-clause was substituted by section 4(2) *(a)* of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[7] These clauses were substituted by section 4(2) *(b)* of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002). Originally, clause (a) was inserted by section 4(2) *(b)* of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[8] This clause was omitted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Sixth Amendment) Act, 1974 (Tamil Nadu Act 6 of 1975).

[9] This expression was substituted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[10] This expression was substituted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[11] This section was inserted by section 7 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996) which was previously omitted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

Commissioner, etc., to be servants of Government.

12. (1) [1][[2](The Commissioner, Additional Commissioner, Joint Commissioners.) Deputy Commissioners, Assistant Commissioners and other officers and servants including executive officers of religious institutions employed for the purposes of this Act shall be servants of the Government and their salaries, allowances, pensions and other remuneration shall be paid in the first instance out of the Consolidated Fund of the State. The [3][***] cost of auditing the accounts of religious institutions shall also be paid in the first instance out of the Consolidated Fund of the State.

(2) (*a*) The Commissioner shall, out of the [4][Tamil Nadu Hindu Religious and Charitabe Endowments Administration Fund], repay to the Government sums paid by the Government under sub-section (1).

[5][(b) * * *]

(*c*) (i) For the purpose of pension or other remuneration payable to any executive officer serving immediately before the date of the commencement of this Act and retiring on or after that date, the Government may take into account the service of such officer before that date, subject to such conditions as may be prescribed;

(ii) The Commissioner may recover from the religious institution concerned also the portion of the pension or other remuneration attributable to the service of such executive officer as is mentioned in sub-clause (i) before the date of the commencement of this Act.

Delegation to [7]Additional Commissioner, [6]Joint Commissioners or Deputy Commissioners

13. (1) The Commissioner shall, with the previous approval of the Government, specify the area within which each [7][Joint Commissioners or Deputy Commissioners] or if there is more than one, shall exercise the powers conferred and discharge the duties imposed by this Act or the rules made thereunder on a [7][Joint Commissioner or Deputy Commissioner] as such.

(2) The Commissioner may delegate any of the powers conferred or duties imposed on him by this Act or the rules made thereunder [including the powers and duties of an Assistant Commissioner which may be exercised by the Commissioner under the proviso to sub-section (2) of section 14 but not including the powers and duties of the Commissioner under [9][sections 21, 22, 46, 47, 59, 69 and 72] or sub-section (2) of section 92] in respect of any area or of any class or group of institutions in the State or any area therein to a [10][Additional Commissioner,] [8][Joint Commissioner,] or Deputy Commissioner] subject to such

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1. This expression was substituted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

2. This expression was substituted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

3. The words and figures "costs, charges and expenses other than those referred to in section 95 incurred by the Area Committees and the" were omitted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

4. This expression was substituted for the expression "Madras Hindu Religious and Charitable Endowments Administration Fund" by paragraph 3 (1) of, and the Schedule to the Tamil Nadu Adaptation of Laws Order, 1970.

5. This clause was omitted by Section 2 of the Hindu Religious and Charitable Endowments Act, 2006, (Tamil Nadu Act 1 of 2006).

6. This expression was substituted by section 3 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

7. This expression was substituted by section 7 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

8. This expression was substituted by section 3 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

9. This expression was substituted by section 8 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "46,47,59" was omitted by section 7 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

10. This expression was substituted by section 7 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

restrictions and control as the Government may, by general or special order lay down and subject also to such limitations and conditions, if any, as may be specified in the order of delegation.

Powers and duties of [2][Additional Commissioner and Joint Commissioner].

[1][13-A. Subject to the administrative control of the Commissioner, [3][the Additional Commissioner or the Joint Commissioner, as the case may be] shall exercise such powers and discharge such duties of the Commissioner as may, from time to time, be determined by the Government, and any order passed or proceeding taken by [3][the Additional Commissioner or the Joint Commissioner, as the case may be] in exercise of such powers and discharge of such duties shall be deemed to be an order of the Commissioner for the purposes of this Act.]

Territorial jurisdiction and powers and duties of [4][Assistant Commissioners.]

14. (1) The Commissioner shall, with the previous approval of the Government, divide the State into divisions, each of which shall be in the charge of an Assistant Commissioner.

(2) An Assistant Commissioner shall exercise the powers conferred and discharge the duties imposed on him by this Act or the rules made thereunder in respect of his division:

Provided that the Commissioner may, by order in writing, declare that the exercise and discharge of all or any of such powers and duties shall be subject to such exceptions, limitations and conditions as may be specified in the order, and may himself exercise or discharge, any power or duty so excepted.

[5][(2-A) Without prejudice to the provisions of sub-section (2), an Assistant Commissioner shall exercise the powers conferred and discharge the duties imposed on him by this Act or the rules made thereunder in respect of—

(i) all temples situated in his division other than temples included in the list published under section 46,

(ii) the specific endowments attached to such temples, other than the specific endowments included in the list published under section 46, and

(iii) the charitable endowments in his division to which the provisions of this Act have been extended under section 3 :

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[1] This section was inserted by section 7 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[2] This expression was substituted by section 8 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[3] This expression was substituted by Section 8 (2), *ibid.*

[4] The words "Assistant Commissioners and District Committees" were substituted by section 8 (1) of the Tamil Nadu Hindu Religious Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) Subsequently, for the expressioin "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993). Later, the expression "and Temple Administration Committee" was omitted by section 9 (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[5] This sub-section was substituted by section 9(2) of the Tamil Nadu Hindu and Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Originally this sub-section was inserted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968). Subsequently, this sub-section was amended by section 8 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Later the expression "Temple Administration Distrcit Committee" was substituted for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

Provided that where a specific endowment is attached to two or more temples comprised within the jurisdiction of two or more Assistant Commissioners, or where a charitable endowment to which the provisions of this Act have been extended under section 3 consists of properties situated within the jurisdiction of two or more Assistant Commissioners, the Commissioner shall decide as to which of the Assistant Commissioners shall exercise the powers and discharge the duties in respect of such specific endowment or charitable endowment:

Provided further that where a specific endowment is attached partly to one or more temples included in the list published under section 46 and partly to one or more temples not so included, only the Commissioner shall exercise the powers and discharge the duties in respect of such specific endowments.]

(3) The Commissioner may delegate to an Assistant Commissioner any of the powers conferred or duties imposed on the Commissioner by this Act or the rules made thereunder (other than the powers and duties referred to in [1][section 21, 22, 46, 47, 59, 69, 72] or sub-section (2) of section 92) in respect of the division of the Assistant Commissioner or of any institutions or any class or group of institutions in that division, subject to such restrictions and control as the Government may, by general or special order, lay down and subject also to such limitations and conditions, if any, as may be specified in the order of delegation.

[2][(4) The Inspector shall discharge such duties as may be assigned to him by the Commissioner either, by general or special order, under the Act, or the rules made thereunder, in respect of such religious institutions as may be prescribed.]

[3][Sections 15, 16, 17, 18, 19 and 20 omitted]

Power of Commissioner to call for records and pass orders.

21. (1) The Commissioner may call for and examine the record of [4][any Joint or Deputy or Assistant Commissioner] or of any trustee of a religious institution other than a math or a specific endowment attached to a math in respect of any proceeding under this Act [5][not being a proceeding, in respect of which a suit or an appeal to a Court is provided by this Act, [6](or in respect of which an application for revision has been preferred under section 21-A to the Joint Commissioner or Deputy Commissioner and is pending disposal by

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[1] This expression was substituted by section 9 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the figures "46, 47, 59" were omitted by section 8 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This sub-section was added by section 9 (4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3] These sections were omitted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[4] These words were substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[5] This expression was substituted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Aamendment) Act, 1978 (Tamil Nadu Act 42 of 1978).

[6] This expression was inserted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1966 (Tamil Nadu Act 39 of 1966). Previously, this expression was omitted by section 9 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

him).] to satisfy himself as to the regularity of such proceeding, or the correctness, legality or propriety of any decision or order passed therein.

(2) If any such decision or order has been passed by [1][any Joint or Deputy or Assistant Commissioner], or by the trustee of any religious institution other than a math or a specific endowment attached to a math and other than one included in the list published under section 46, and it appears to the Commissioner that the decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly.

(3) (a) If any such decision or order has been passed [2](***) by the trustee of any religious institution included in the list published under section 46, the Commissioner may, if he thinks fit, remit the matter together with his observations in regard thereto [3][to the trustee,] for reconsideration of the decision or order and report to the Commissioner within a time to be specified by him in this behalf.

(b) On receipt of, and after considering, such report, it shall be open to the Commissioner to modify, annul or reverse the decision or order, as revised after such reconsideration, as the case may be.

(c) If the report is not received by the Commissioner within the time specified or such further time as may be granted by him, the Commissioner may modify, annul or reverse the decision or order of [4][the trustee].

(4) (a) The Commissioner may call for and examine the record of any trustee of a math or a specific endowment attached to a math in respect of any proceeding under this Act (not being a proceeding in respect of which a suit or an appeal to a Court is provided by this Act) to satisfy himself as to the legality of any decision or order passed therein.

(b) If any such decision or order has been passed illegally by the trustee of a math or a specific endowment attached to a math and it appears to the Commissioner that the decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly.

(5) The Commissioner shall not pass any order prejudicial to any party under sub-section (2) or clause (b) or clause (c) of sub-section (3), or under clause (b) of sub-section (4), without hearing him or giving him a reasonable opportunity of being heard.

(6) The Commissioner may stay the execution of any decision or order of the nature referred to in sub-section (1) or clause (a) of sub-section (4), pending the exercise of his powers under sub-section (2) or sub-section (3) or under clause (b) of sub-section (4) in respect thereof.

(7) Every application to the Commissioner for the exercise of his powers under this section shall be preferred within three months from the date on which the order or proceeding to which the application relates was communicated to the applicant.

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[1] These words were substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1959 (Tamil Nadu Act 38 of 1995).

[2] The words "by any Area Committee or" were omitted by section 7(ii) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[3] These words were substituted for the words "to the Committee or trustee, as the case may be" by section 7 (ii) (*a*), *ibid.*

[4] These words were substituted for the words "the Area Committee or trustee, as the case may be" by section 7 (ii)*(b) ibid.*

Powers of Joint or Deputy Commissioner to call for records and pass order.

[1][21-A.(1) The Joint or Deputy Commissioner may call for and examine the record of any Assistant Commissioner in respect of any proceeding under this Act (not being a proceeding in respect of which a suit or an appeal to a Court is provided by this Act), to satisfy himself as to the regularity of such proceeding, or the correctness, legality or propriety of any decision or order passed therein.

(2) If, any such decision or order has been passed by any Assistant Commissioner and it appears to the Joint or Deputy Commissioner that the decision or order should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly.

(3) The Joint or Deputy Commissioner shall not pass any order prejudicial to any party under sub-section (2) without hearing him or giving him a reasonable opportunity of being heard.

(4) The Joint or Deputy Commissioner may stay the execution of any decision or order of the nature referred to in sub-section (1), pending the exercise of his powers under sub-section (2) in respect thereof.

(5) Every application to the Joint or Deputy Commissioner for the exercise of his powers under this section shall be preferred within three months from the date on which the decision or order to which the application relates was communicated to the applicant.]

Other powers of the Commissioner.

22. (1) The Commissioner shall have power at any stage—

(a) to transfer any proceeding pending before [2][a Joint or a Deputy or an Assistant Commissioner] to his own file and dispose of it himself, or

(b) to transfer it to another [3][Joint or Deputy or Assistant Commissioner] for disposal.

(2) If the Commissioner is satisfied that [4][a Joint or a Deputy or an Assistant Commissioner] has failed to exercise any power or discharge any duty which he ought to have exercised or discharged, the Commissioner may himself exercise such power or discharge such duty.

[5][(3)* * *]

(4) Notwithstanding anything contained in this Act, where the office of [6][a Joint or a Deputy or an Assistant Commissioner] is vacant, the Commissioner may, until the vacancy is filled—

(a) himself exercise the powers conferred and discharge the duties imposed by this Act or the rules made thereunder on the [7][Joint or Deputy or Assistant Commissioner], or

(b) authorise another [7][Joint or Deputy or Assistant Commissioner] to exercise the said powers and dischage the said duties.

(5) Any party aggrieved by an order of the Commissioner under sub- section (1) (a), (2),[8][*] (4) (a), not being an order against which a suit or an appeal to a Court is provided

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[1] This section was inserted by section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, this section was inserted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978) and subsequently omitted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] These words were substituted by section 5(1) (a) of the Tamil Nadu Hindu Religious Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[3] These words were substituted by section 5(1) (b), ibid.

[4] These words were substituted by section 5(2), ibid.

[5] This sub-section was omitted by section 8(i) of the Tamil Nadu Hindu Religious Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[6] These words were substituted by section 5(3) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[7] These words were substituted by section 5(3) (b), ibid.

[8] The brackets and figure "(3)" were omitted by section 8(ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968(Tamil Nadu Act 19 of 1968).

in this Act, may appeal to the Government within three months from the date of the receipt of the order by him:

Provided that the Government shall not pass any order prejudicial to any party unless he has had a reasonable opportunity of making his representations.

CHAPTER III.

RELIGIOUS INSTITUTIONS.

General Provisions.

Powers and duties of the [3][Commissioner] in respect of [1][temples and religious endowments.]

23. Subject to the provisions of this Act, the administration of [2][all temples (including specific endowments attached thereto) and all religious endowments] shall be subject to the general superintendence and control of [4][the Commissioner]; and such superintendence and control shall include the power to pass any orders which may be deemed necessary to ensure that [5][such temples and endowments] are properly administered and that their income is duly appropriated for the purposes for which they were founded or exist:

Provided that [6][the Commissioner] shall not pass any order prejudicial to any temple or endowment unless the trustees concerned have had a reasonable opportunity of making their representations.

Power to enter religious institutions.

[7][24. (1) [8][The Commissioner or an Additional] or a Joint or a Deputy or an Assistant Commissioner or any officer authorised by the Commissioner or [9][Additional Commissioner or Joint Commissioner or Deputy Commissioner], or the Assistant Commissioner in his behalf shall have power to enter the premises of any place of worship for the purpose of exercising any power conferred or discharging any duty imposed by this Act or the rules made thereunder.

(2) If any such officer is resisted in the exercise of such power or discharge of such duty, the Magistrate having jurisdiction shall, on a written requisition from such officer not

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[1] These words were substituted by section 2 (a) (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Fourth Amendment) Act, 1974 (Tamil Nadu Act 28 of 1974).

[2] These words were substituted by section 2(a) (ii), ibid.

[3] This word was substituted by section 12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "Temple Administration Board" were substituted by section 11(i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[4] These words were substituted by section12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 11(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5] These words were substituted by section 2(a) (ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Fourth Amendment) Act, 1974 (Tamil Nadu Act 28 of 1974).

[6] These words were substituted by section 12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 11(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[7] This section was substituted by section 13 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, certain amendments have been made to the original section by Tamil Nadu Act 46 of 1991, Tamil Nadu Act 18 of 1993 and Tamil Nadu Act 19 of 1993.

[8] This expression was substituted by section 9(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[9] This expression was substituted by section 9(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

below the rank of Sub-Inspector to render such help as may be necessary to enable the officer to exercise such power or discharge such duty.

(3) Before entering the sanctum sanctorum or pooja gruha or any other portion held specially sacred within the premises of a religious institution or place of worship, the person authorised by or under sub-section (*1*) or the police officer referred to in sub-section (*2*), shall give reasonable notice to the trustee or head of the institution and shall have due regard to the religious practice or usage of the institution.

(4) Nothing in this section shall be deemed to authorise any person who is not a Hindu to enter the premises or place or any part thereof referred to in this section.

(5) If any question arises, whether the religious practice or usage of the institution prohibits entry into the sanctum sanctorum or pooja gruha or any other portion held specially sacred within the premises of a religious institution, or place of worship, by the person or police officer mentioned in sub-section (*3*), the question shall be referred for the decision of the Commissioner. Before giving any decision on any such question, the Commissioner may make such enquiry as he deems fit.

(6) Any person aggrieved by the decision of the Commissioner under sub-section (5), may, within one month from the date of the decision, appeal to the Government:

Provided that the Government shall not pass any order prejudicial to any party unless he has had a reasonable opportunity of making his representations.

[1][***]Commissioner etc., to observe appropriate forms and ceremonies.

25. [2][The Commissioner, an Additional Commissioner,] a Joint Commissioner, a Deputy Commissioner or an Assistant Commissioner and every other person exercising powers of superintendence or control under this Act, shall, so far as may be, observe forms and ceremonies appropriate to the religious institution in respect of which such powers are exercised and in the case of a math, act in conformity with the usages of the math in his dealings with the head of the math.

Qualifications of trustees.

26. (1) A person shall be disqualified for being appointed as, and for being, a trustee of any religious institution—

(*a*) if he does not profess the Hindu religion;

[3][(*aa*) if he is not a citizen of India;]

(*b*) except in the case of a hereditary trustee, if he is less than twenty-five and more than seventy years of age;

(*c*) if he is an undischarged insolvent;

(*d*) if he is of unsound mind or is suffering from mental defect of infirmity which would render him unfit to perform the functions and discharge the duties of a trustee or is suffering from leprosy or any other loathsome disease;

[1] This expression was substituted by section 13 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and the expression "Chairman, member" was omitted by section 14 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This expression was substituted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002). Previously the words "the Chairman or any member of the Temple Administration Board or of the District Committee, the Commissioner" were substituted by section 13(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and subsequently the words "the Commissioner a Joint Commissioner" were substituted by section 9 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993). Later the words "the Commissioner" were substituted by section 14(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3] This clause was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1994 (Tamil Nadu Act 30 of 1994)

(*e*) if he is interested in a subsisting lease of any property of, or contract made with or any work being done for the religious institution or is in arrears of any kind due by him to such religious institution or endowment;

(*f*) if he is employed as a paid legal practitioner on behalf of or against the religious institution;

[1][(*ff*) if he has been removed or dismissed from service under the Central Government or any State Government or any local authority;]

(*g*) if he has been sentenced by a criminal court for an offence involving moral delinquency, such sentence not having been reversed or the offence pardoned;

(*h*) if he has acted adverse to the interests of the institution.

(2) If a trustee—

(*a*) becomes subject to any of the disqualifications mentioned in sub-section (1); or

[2][(*b*) resigns his seat by writing under his hand addressed—

(i) in the case of trustee appointed by the Assistant Commissioner, to the Assistant Commissioner;

(ii) in the case of trustee appointed by the Joint/Deputy Commissioner, to the Joint/Deputy Commissioner; and

(iii) in any other case, to the Commissioner,

his seat shall thereupon become vacant].

(3) If any question arises as to whether a trustee has become subject to any of the disqualifications mentioned in sub-section (1), the question shall be referred for the decision of [3][the Joint/Deputy Commissioner].

(4) If a hereditary trustee becomes subject to any of the disqualifications mentioned in sub-section(1), [4][the Joint Commissioner or the Deputy Commissioner, as the case may be] may supersede the trustee.

[5][(5) Any person affected by an order of the Joint/Deputy Commissioner under sub-section (*3*) or sub-section (*4*) may, within one month from the date of receipt of the order by him, appeal against the order, to the Commissioner.]

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[1] This clause was inserted by section 11(i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[2] This clause was substituted by section 15 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously sub-clause (i) (a) was inserted by section 5(ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequent by for sub-clause (i), (i-a) and (ii), sub-clause (i) and (ii) were substituted by section 14(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 15(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the expression "the District Committee" was substituted by section 14(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991). Subsequently the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This expression was substituted by section 6(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[5] This sub-section was substituted by section 15(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously this sub-section was substituted by section 14 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently certain amendments were made by Tamil Nadu Act 19 of 1993 and 38 of 1995.

(6) The trustee of a religious institution for which a Board of Trustees has been constituted shall cease to hold office if he absents himself from three consecutive meetings of such Board of Trustees within a period of two months:

Provided that when a person who has ceased to be a trustee by reason of such absence applies for restoration within one month from the date of the last of the three meetings, the Board of Trustees may, at the meetting next after the receipt of such application, restore him to his office of trustee; but a trustee shall not be so restored more than once during his term of office.

Explanation.—A meeting adjourned for want of quorum shall deemed to be a meeting for the purpose of this sub-section.

Trustee bound to obey orders issued under Act.

27. The trustee of a religious institution shall be bound to obey all lawful orders issued under the provisions of this Act by [1][the Government] [2][the Commissioner, the Additional Commissioner,] Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner.

Care required of trustee and his powers.

28. (1) Subject to the provisions of the [3][Tamil Nadu] Temple Entry Authorisation Act, 1947 ([3][Tamil Nadu] Act V of 1947), the trustee of every religious institution is bound to administer its affairs and to apply its funds and properties in accordance with the terms of the trust, the usage of the institution and all lawful directions which a competent authority may issue in respect thereof and as carefully as a man of ordinary prudence would deal with such affairs, funds and properties if they were his own.

(2) A trustee shall, subject to the provisions of this Act, be entitled to exercise all powers incidental to the provident and beneficial administration of the religious institution and to do all things necessary for the due performance of the duties imposed on him.

(3) A trustee shall not be entitled to spend the funds of the religious institution for meeting any costs, charges or expenses incurred by him in any suit, appeal or application or other proceeding for, incidental to, his removal from office or the taking of any disciplinary action against him:

Provided that the trustee may reimburse himself in respect of such costs, charges or expenses if he is specifically permitted to do so by an order passed under section 102.

Preparation of register for all institutions.

29. (1) For every religious institution, there shall be prepared and maintained a register in such form as [4][the Commissioner] may direct showing—

(*a*) the origin and history of the institution and the names of past and present trustees and particulars as to the custom, if any, regarding succession to the office of trustee;

(*b*) particulars of the scheme of administration and of the *dittam* or scale of expenditure;

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[1] For the word "Government," the words "The Government, the Temple Administration Board, the District Committee" were substituted by section 15 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently the expression "the Temple Administration Board, the District Committee" was omitted by section 16 of the Tamil Nadu Hindu Religious and Charitable Endowment (Amendment Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This expression was substituted by section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002). Previously for the words "the Commissioner", the words "the Commissioner, the Joint Commissioner" were substituted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[3] These words were substituted for the word 'Madras' by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[4] This expression was substituted by section 17 (*1*) (*a*) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 16(*1*) (*a*) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(c) the names of all offices to which any salary, emolument or perquisite is attached and the nature, time and conditions of service in each case;

(d) the jewels, gold, silver, precious stones, vessels and utensils and other movables belonging to the institution, with their weights and estimated value:

(e) particulars of all other endowments of the institution and of all title-deeds and other documents;

(f) particulars of the idols and other images in or connected with the institution, whether intended for worship or for being carried in processions;

(g) particulars of ancient or historical records with their contents in brief;

(h) such other particulars as may be required by [1][the Commissioner].

(2) The register shall be prepared, signed and verified by the trustee of the institution concerned or by his authorised agent and submitted by him to [2][the Commissioner], directly in the case of a math, and through [3][the Assistant Commissioner] in other cases, within three months from the date of the commencement of this Act or from the founding of the institution, as the case may be, or within such further period as may be allowed by [2][the Commissioner] or [3][the Assistant Commissioner:]

Provided that this sub-section shall not apply where a register so signed and verified has been submitted to—

(i) the Board before the 30th September 1951; and

(ii) the Commissioner, after the 30th September 1951 and before the date of the commencement of this Act.

[4][(3) The Assistant Commissioner, if the register is submitted through him, may, after such inquiry as he may consider necessary, recommend such alterations, omissions or additions in the register as he may think fit.

(4) The Commissioner may, after receiving the register and the recommendations of the Assistant Commissioner with respect thereto and making such further inquiry as he may consider necessary, direct the trustee to make such alterations, omissions or additions in the register as he may deem fit.]

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[1] This expression was substituted by section 17 (1)(b) of the the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 16(1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 17(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 16 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 17(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the District Committee" were substituted by section 16(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[4] These sub-sections were substituted by section 17(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

(5) The trustee shall carry out the orders of [1][the Commissioner] and then submit three copies of the register as corrected to [1][the Commissioner] for approval.

(6) One copy of the register as approved by [2][the Commissioner] shall be furnished to the trustee and the one [3][to [4](the Assistant Commissioner) concerned].

Annual verification of the register.

30. The trustee or his authorised agent shall scrutinise the entries in the register every year and submit to [5][the Commissioner for his approval directly or through the Assistant Commissioner] as the case may require, a verified statement showing the alterations, omissions or additions required in the register; and the provisions of sub-sections (3) to (6) of section 29 shall apply in relation to such statement as they apply in relation to a register.

Submission of register once in ten years.

31. The trustee or his authorised agent shall submit to [6][the Commissioner for his approval directly or through the Assistant Commissioner], as the case may require, once in every ten years (commencing from the year in which the register; required under section 29 is first submitted) a consolidated register incorporating therein all alterations, omissions and additions made or required to be made in the register submitted under section 29 and the provisions of that section shall apply to such consolidated register as if it were a register submitted under that section.

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[1] This expression was substituted by section 17(4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "Temple Administration Board" was substituted by section 16(5) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 17(5) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 16(6) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] For the words "to the Area Committee or the Assistant Commissioner concerned, of any", the words "to the Assistant Commissioner concerned" were substituted by section 13(iv) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[4] This expression was substituted by section 17(5) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the District Committee" was substituted by section 16(6) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[5] This expression was substituted by section 18 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board for its approval directly or through the District Committee" were substituted by section 17 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[6] This expression was substituted by section 19 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board for its approval directly or through the District Committee" were substituted by section 18 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration District Committee" was substituted for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[stamp]

Trustee to furnish accounts, returns, etc.

32. (1) The trustee of every religious institution shall furnish to [1][the Commissioner] such accounts, returns, reports or other information relating to the administration of the institution, its funds, property or income or moneys connected therewith, or the appropriation thereof, as [1][the Commissioner] may require and at such time and in such form as [2][he] may direct.

(2) Without prejudice to the provisions contained in sub-section (1), [3][the Assistant Commissioner] in the case of any religious institution other than a math may require the trustee of such religious institution to [4][furnish to him] such accounts, returns, reports or other information relating to the administration of the institution, its funds, property or income or moneys connected therewith or the appropriation thereof and at such time and in such form [5][as he may direct].

Inspection of property and documents.

33. (1) [6][The Commissioner] or any officer or other person deputed by [6][the Commissioner] in this behalf, may, with due regard to the religious practice or usage of the institution, inspect all movable and immovable property belonging to, and all records, correspondence, plans, accounts and other documents relating to, any religious institution.

(2) It shall be the duty of the trustee of the institution concerned and all officers and servants working under him, his agent and any person having concern in the administration of the institution, to afford all such assistance and facilities as may be necessary or reasonably required in regard to any inspection made in pursuance of sub-section (1) and also to produce for inspection any movable property or document referred to in sub-section (1) and to furnish such information as may be necessary in connection with such inspection, if so required.

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[1] These words were substituted by section 20(1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 19(1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This word was substituted for the word "it" by section 20(1)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the word "it" was substituted by section 19(1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 20(2)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the District Committee" was substituted by section 19(2)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "the Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This expression was substituted by section 20(2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "him", the word "it" was substituted by section 19(2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5] This expression was substituted by section 20(2)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the word "it" was substituted for the word "he" by section 19(2)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[6] This expression was substituted by section 21 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Temple Administration Board" was substituted by section 20 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(3) Where in the course of such inspection, it appears that the trustee of the institution concerned, or any of the officers or servants working under him, his agent or any other person having concern in the administration of the institution past or present, has misappropriated or fraudulently retained any money or other property or incurred irregular, illegal or improper expenditure, [1][the Commissioner] may, after giving notice to the trustee or person concerned to show cause why an order of surcharge should not be passed against him and after considering his explanation, if any, by order, certify the amount so lost and direct the trustee of such person to pay within a specified time such amount personally and not from the funds of the institution.

The procedure laid down in sub-sections (3) to (7) of section 90 shall apply to recovery of amount of surcharge.

Alienation of immovable trust property.

34. (1) Any exchange, sale or mortgage and any lease for a term exceeding five years of any immovable property, belonging to, or given or endowed for the purposes, of any religious institution shall be null and void unless it is sanctioned by [2][the Commissioner] as being necessary or beneficial to the institution:

Provided that before such sanction is accorded, the particulars relating to the proposed transaction shall be published in such manner as may be prescribed, inviting objections and suggestions with respect thereto; and all objections and suggestions received from the trustee or other persons having interest shall be duly considered by [2][the Commissioner]:

[3][Provided further that the Commissioner shall not accord such sanction without the previous approval of the Government].

Explanation.—Any lease of the property above mentioned though for a term not exceeding five years shall, if it contains a provision for renewal for a further term (so as to exceed five years in the aggregate), whether subject to any condition or not, be deemed to be a lease for a period exceeding five years.

(2) When according such sanction, [2][the Commissioner] may impose such conditions and give such directions as [4][he] may deem necessary regarding the utilisation of the amount raised by the transaction, the investment thereof and in the case of a mortgage, regarding the discharge of the same within a reasonable period.

(3) A copy of the order made by [2][the Commissioner] under this section shall be communicated to the Government and to the trustee and shall be published in such manner as may be prescribed.

(4) The trustee may, within three months from the date of his receipt of a copy of the order, and any person having interest may, within three months from the date of the publication of the order, [5][appeal to the Court] to modify the order or set it aside.

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[1] This expression was substituted by section 21 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 20 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 22(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 21(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This proviso was inserted by section 2(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1998 (Tamil Nadu Act 38 of 1998).

[4] This word was substituted by section 22(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "he", the word "it" was substituted by section 21(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5] This expression was substituted by section 2(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1998 (Tamil Nadu Act 38 of 1998).

[1][(4-A) The Government may issue such directions to the Commissioner as in their opinion are necessary, in respect of any exchange, sale, mortgage or lease of any immovable property, belonging to, or given or endowed for the purpose of, any religous institution and the Commissioner shall give effect to all such directions.

(5) Nothing contained in this section shall apply to the inams referred to in section 41.

Fixation of lease rent.

[2][34-A. (1) The lease rent payable for the lease of immovable property belonging to, or given or endowed for the purpose of, any religious institution, shall be fixed by a Committee consisting of the Joint Commissioner, the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution and the District Registrar of the Registration Department in the district concerned taking into account the prevailing market rental value and the guidelines, as may be prescribed and such lease rent shall be refixed in the like manner once in three years by the said Committee.

Explanation.—For the purpose of this sub-section, "prevailing market rental value" means the amount of rent paid for similar types of properties situated in the locality where the immovable property of the religious institution is situated.

(2) The Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution concerned, shall pass an order fixing the lease rent and intimate the same to the lessee specifying a time within which such lease rent shall be paid.

(3) Any person aggrieved by an order passed under sub-section (2), may, within a period of thirty days from the date of receipt of such order, appeal to the Commissioner, in such form and in such manner, as may be prescribed.

(4) The Commissioner may, after giving the person aggrieved an opportunity of being heard, pass such order as he thinks fit.

(5) Any person aggrieved by an order passed by the Commissioner under sub-section (4) may, within ninety days from the date of receipt of such order, prefer a revision petition to the High Court:

Provided that no appeal or revision shall be entertained under sub-section (3) or sub-section (5), as the case may be, unless it is accompanied by satisfactory proof of deposit of the lease rent so fixed or refixed, in the account of the religious institution concerned and such amount shall be adjusted towards the lease amount payable by the lessee as per the order passed in the appeal or revision, as the case may be.

Termination of lease of immovable property.

34-B. (1) The lease of immovable property belonging to, or given or endowed for the purpose of, any religious institution shall be liable to be terminated on the non payment of the lease rent after giving a reasonable opportunity of being heard.

(2) No proceeding to terminate the lease shall be initiated, if—

(*i*) the time for appeal or revision under sub-section (3) or sub-section (5), as the case may be, of section 34-A has not expired; or

(*ii*) the order has been made the subject of such appeal or revision till the disposal of the matter.

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[1] This sub-section was inserted by section 2(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1998 (Tamil Nadu Act 38 of 1998).

[2] Sections 34-A, 34-B, 34-C and 34-D were inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2003 (Tamil Nadu Act 25 of 2003).

(3) On the termination of the lease under sub-section (1) the property shall vest with the concerned religious institution free from all encumbrances and the Executive Officer, the Trustee or the Chairman of the Board of Trustees, as the case may be, of such religious institution shall take possession of the property including the building, superstructure and trees, if any.

Payment of amount.

34-C. (1) There shall be paid an amount to the lessee for the building, superstructure and trees, if any, erected or planted in accordance with the terms of agreement or with the permission of the Commissioner by the lessee on the property vested with the religious institution under section 34-B.

(2) The amount specified in sub-section (1) shall be determined by a Committee consisting of the Joint Commissioner, Executive Engineer (Buildings) of Public Works Department having jurisdiction over the area in which the religious institution is situated, the Divisional Engineer (Hindu Religious and Charitable Endowments) concerned and the Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, of the religious institution and shall be paid by such religious institution in such manner, as may be prescribed.

(3) In determining the amount, the Committee shall be guided by the provisions contained in sections 23, 24 and other relevant provisions of the Land Acquisition Act, 1894 (Central Act I of 1894).

(4) The Executive Officer or the Trustee or the Chairman of the Board of Trustees, as the case may be, shall pass an order specifying the amount payable under sub-section (1) after adjusting the arrears of lease rent, if any, due.

(5) Any person aggrieved by an order passed under sub-section (4) may, within a period of thirty days from the date of receipt of such order, appeal to the Commissioner in such form and in such manner, as may be prescribed.

(6) The Commissioner may, after giving the appellant an opportunity of being heard, pass such order as he thinks fit.

(7) Any person aggrieved by an order passed by the Commissioner under sub-section (6) may, within ninety days from the date of receipt of such order, prefer a revision petition to the High Court.

Bar of jurisdiction of Civil Court.

34-D. Save as otherwise provided in section 34-A or 34-C, no suit or other legal proceeding in respect of an order passed under section 34-A or 34-B or 34-C, as the case may be, shall be instituted in any court of law.

Authority of trustee to incur expenditure for securing health, etc., of pilgrims and worshippers and for training of archakas, etc.

35. (1) The trustee of a religious institution may, out of the funds in his charge, after making adequate provision for the purposes referred to in sub-section (2) of section 86, incur expenditure—

(a) on arrangements for securing the health, safety or convenience of disciples, pilgrims or worshippers resorting to the institution; and

(b) for the training of archakas, adhyapakas, vedaparayanikas and an othuvars.

(2) In incurring such expenditure, the trustee of the religious institution other than a math or a specific endowment attached to a math shall be guided by such general or special instructions as may be given by [1][the Commissioner].

Utilisation of surplus funds.

36. With the previous sanction of [2][the Commissioner] and subject to such conditions and restrictions as may be prescribed, the trustee of a religious institution may appropriate for any of the purposes specified in sub-section (1) of section 66—

[1] This exprression was substituted by section 23 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the words "the Temple Administration Board" were substituted by section 22 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 24 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the words "the Temple Administration Board" were substituted by section 23 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(*i*) any portion of the accumulated surplus of such institution, and

(*ii*) if, after making adequate provision for the purposes referred to in sub-section (2) of section 86 and also for the arrangements and the training referred to in sub-section (1) of section 35, there is a surplus in the income of the institution for any year, any portion of such surplus:

Provided that the trustee shall in appropriating the surplus under this section, give preference to the purposes specified in items (a) to (g) of sub-section (1) of section 66:

Provided further that, before according the sanction under this section, [1][the Commissioner] shall publish the particulars relating to the proposal of the trustee in such manner as may be prescribed, invite objections and suggestions with respect thereto and consider all objections and suggestions received from persons having interest:

Provided also that the sanction aforesaid shall be published in such manner as may be prescribed:

Provided also that nothing in this section shall prevent the trustee of a math or of a specific endowment attached to a math from utilising the surplus referred to in this section in such manner as he deems fit.

Utilisation of surplus funds for Hindu marriages.

[2] [36-A. Notwithstanding anything contained in section 36 and subject to such conditions and restrictions as may be prescribed, the trustee of a religous institution may in addition to the purposes mentioned in that section appropriate any portion of the surplus fund referred to in section 36 for the performance of Hindu marriages among Hindus who are poor or in needy circumstances.]

Utilisation of surplus fund for making contribution towards any fund for the purpose of feeding the poor, etc.

[3][36-B. Notwithstanding anything contained in sections 36, 36-A and in any other provision of this Act and subject to such conditions and restrictions as may be prescribed, the trustee of a religious institution may, in addition to the purposes mentioned in sections 36 and 36-A, appropriate any portion of the surplus fund referred to in section 36 for making any contribution towards any fund constituted for the purpose of—

(*i*) feeding the poor; or

(*ii*) constructing any building, shed or centre for feeding the poor.]

Appeals.

37. Any person aggrieved by a decision of [4][the Commissioner] under section 36 may, within ninety days from the date of the decision, appeal to the Government.

Enforcement of service or charity in certain cases.

38. (1) Where a specific endowment attached to a math or temple consists merely of a charge on property and there is failure in the due performance of the service or charity, the trustee of the math or temple concerned may require the person in possession of the property on which the endowment is a charge, to pay the expenses incurred or likely to be incurred in causing the service or charity to be performed otherwise. In default of such

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[1] This expression was substituted by section 24 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the words "the Temple Administration Board" were substituted by section 23 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This section was inserted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[3] This section was inserted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Validation) Act, 1983 (Tamil Nadu Act 48 of 1983).

[4] These words were substituted by section 25 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 24 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

person making payment as required, the Commissioner in the case of a specific endowment, attached to a math, and [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] in the case of a specific endowment attached to a temple, may on the application of the trustee and after giving the person in possession, a reasonable opportunity of stating his objections in regard thereto, by order determine the amount payable to the trustee.

(2) Where the person in possession of the property on which the endowment is a charge is not the person responsible in law for the performance of the service or charity and any amount is paid by or recovered from the person in possession, the Commissioner in the case of a specific endowment attached to a math and [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] in the case of a specific endowment attached to a temple, may, on the application of the person in possession and after giving the person responsible in law a reasonable opportunity of stating his objections in regard thereto, by order, require the person responsible in law to pay to the person in possession the amount so paid or recovered.

(3) Against an order of the Commissioner or [2][the Joint Commissioner or the Deputy Commissioner] under sub-section (1), or sub-section (2), the trustee or the person affected may, within two months from the date of the receipt of the order by him, appeal to the Government or the Commissioner, as the case may be.

An order passed on appeal by the Government or the Commissioner shall be final.

(4) On application by the trustee to the Collector of the district in which the property referred to in sub-section (1) is situated, or on application by the person in possession to the Collector of the district in which is situated any property of the person responsible in law, as the case may be, the Collector shall recover from the person in possession or the person responsible in law, as the case may be, the amount specified in the order of the Commissioner or [2][the Joint Commissioner or the Deputy Commissioner] as modified in appeal, if any, and the expenses of such recovery, as if they were arrears of land revenue and pay to the trustee or, as the case may be, to the person in possession, the amount due to him.

Power of trustee of math or temple over trustees of specific endowments.

39. The trustee of a specific endowment made for the performance of any service or charity connected with a math or temple shall perform such service or charity subject to the general superintendence of the trustee of the math or temple and shall obey all lawful orders issued by him.

Enfranchisement of land, etc., held by a devadasi on condition of service in a temple.

40. (1) (*a*) (*i*) Where the remuneration for any service to be performed by a devadasi in temple consists of lands granted or continued in respect of, or annexed to, such service by the Government, the Government shall enfranchise the said lands from the condition of service, by the imposition of quit-rent.

(*ii*) Where the remuneration for such service consists of an assignment of land revenue so granted or continued, the Government shall enfranchise such assignment of revenue from the condition of service:

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[1] This expression was substituted by section 7(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] These words were substituted by section 7(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

Provided that where, at the time when proceedings are taken under this sub-clause the devadasi is herself the owner of the lands in respect of which the assignment of revenue has been made, enfranchisement shall be effected and quit-rent imposed in the manner laid down in sub-clause (*i*).

(*iii*) Where the remuneration for such service consists in part of lands and in part of an assignment of land revenue, enfranchisement of the lands shall be effected in the manner laid down in sub-clause (*i*) and of the assignment of the land revenue in the manner laid down in sub-clause (*ii*).

Explanation.—For the purposes of this clause, a grant shall be deemed to consist of an assignment of land revenue in all cases in which the devadasi herself is not, at the time specified in the proviso to sub-clause (*ii*), the owner of the lands in question.

(*b*) Enfranchisement under clause *(a)* shall be effected in accordance with such rules as the Government may make in this behalf and shall take effect as and from such date as they may fix.

(2) Where the remuneration for such service consists in whole or in part of lands or of produce of lands not falling under sub-section (1), the Government shall direct the District Collector to determine the amount of rent payable on the lands or the produce in question. The District Collector shall thereupon, after giving notice to the party concerned and holding such inquiry as may be prescribed by the Government, by an order, determine the amount of rent, and in doing so, he shall have due regard to—

(*a*) the rent payable by the tenant for lands of a similar description and with similar advantages in the same village or neighbouring villages, and

(*b*) the improvements, if any, effected by the devadasi in respect of the lands.

Such order shall be communicated to the parties concerned and also published in the manner prescribed.

(3) The amount of rent fixed by the District Collector under sub-section (2) may be questioned by petition presented to the *Board of Revenue within three months of the date of publication of the order under the said sub-section but subject to the result of such petition, the order of the District Collector fixing the amount of rent under sub-section (2) shall be final and shall not be liable to be questioned in any court of law:

Provided, however, that the *Board of Revenue shall have power on sufficient grounds to entertain a petition presented after the expiration of the period of three months.

(4) While determining the rent under sub-section (2), the District Collector shall fix a date from which the order shall take effect and such lands or produce shall be deemed to have been freed from the condition of service on and from the date so fixed.

(5) No obligation to render any service relating to any temple to which any devadasi may be subject by reasons of any grant of land or assignment of land revenue or produce derived from land, shall be enforceable when such land, assignment or produce is enfranchised or freed, as the case may be, in the manner herein before provided.

(6) No order passed under sub-section (1), (2) or (3) shall operate as a bar to the trial of any suit or issue relating to the right to enjoy the land, or assignment of land revenue or produce derived from land, as the case may be.

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* By virtue of section 10(1) of the Tamil Nadu Board of Revenue Abolition Act, 1980 (Tamil Nadu Act 36 of 1980), any reference to the Board of Revenue shall be deemed to be a reference to the State Government.

(7) (*a*) The quit-rent imposed under sub-section (1) shall be payable to the temple concerned.

(*b*) The assignment of land revenue enfranchised under sub-section (1), or the rent fixed under sub-sections (2) and (3), as the case may be, shall be payable to the devadasi concerned during her lifetime and after her death, to the temple concerned.

(8) Where any inam is granted for a service which is auxiliary to the service to be performed by a devadasi in a temple, such inam shall be enfranchised or freed from the condition of service, as if it were a devadasi inam; and the provisions of sub-sections (1) to (7) shall apply accordingly.

(9) For the purpose of this section, "devadasi" shall mean any Hindu unmarried female who is dedicated for service in a temple.

Resumption and re-grant of inam granted for performance of any charity or service.

41. (1) Any exchange, gift, sale or mortgage and any lease for a term exceeding five years of the whole or any portion of any inam granted for the support or maintenance of a religious institution or for the performance of charity or service connected therewith or of any other religious charity and made, confirmed or recognised by the Government shall be null and void:

Provided that any transaction of the nature aforesaid (not being a gift) may be sanctioned by the Government as being necessary or beneficial to the institution.

Explanation.—Nothing contained in this sub-section shall affect or derogate from the rights and obligations of the landholder and tenant in respect of any land which is ryoti land as defined in the [1][Tamil Nadu] Estates Land Act, 1908 ([1][Tamil Nadu] Act I of 1908).

(2) (*a*) The Collector may, on his own motion, or on the application of the trustee of the religious institution or of the Commissioner or of any person having interest in the institution who has obtained the consent of such trustee or the Commissioner, by order, resume the whole or any part of any such inam, on one or more of the following grounds, namely:—

(*i*) that except in the case referred to in the proviso to sub-section (1), the holder of such inam or part or the trustee of the institution has made an exchange, gift, sale or mortgage of such inam or part or any portion thereof or has granted a lease of the same or any portion thereof for a term exceeding five years, or

(*ii*) that the religious institution has ceased to exist or the charity or service in question has in any way become impossible of performance, or

(*iii*) that the holder of such inam or part has failed to perform or make the necessary arrangements for performing, in accordance with the custom or usage of the institution, the charity or service for performing which the inam had been made, confirmed or recognized as aforesaid, or any part of the said charity or service, as the case may be.

When passing an order under this clause, the Collector shall determine whether such inam or the inam comprising such part, as the case may be, is a grant of both the melvaram and the kudivaram or only of the melvaram:

Provided that, in the absence of evidence to the contrary, the Collector shall presume that any minor inam is a grant of both the melvaram and the kudivaram.

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[1] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

(*b*) Before passing an order under clause *(a)*, the Collector shall give. notice to the trustee, to the Commissioner, to the inamdar concerned, to the person in possession of the inam where he is not the inamdar and to the alienee, if any of the inam; the Collector shall also publish a copy of such notice in such manner as may be prescribed and such publication shall be deemed to be sufficient notice to every other person likely to be affected by such order; and the Collector shall hear the objections, if any, of the persons to whom such notice is given or deemed to be given and hold such inquiry as may be prescribed.

Explanation.—Where only a part of the inam is affected, notice shall be given under this clause to the holder of such part as well as to the holder or holders of the other part or parts, to the person in possession of every such part where he is not the holder thereof, and to the alienee, if any, of every such part; and the objections of all such persons shall be heard by the Collector.

(c) A copy of every order passed under clause *(a)* shall be communicated to each of the persons mentioned in clause *(b)*, and shall also be published in manner prescribed.

(*d*) (*i*) Any party aggrieved by an order of the Collector under clause *(a)* may appeal to the District Collector within such time as may be prescribed, and on such appeal, the District Collector may after giving notice to the Commissioner and each of the persons mentioned in clause *(b)* and after holding such inquiry as may be prescribed, pass an order confirming, modifying or cancelling the order of the Collector.

(*ii*) The order of the District Collector on such appeal, or the order of the Collector under clause *(a)* where no appeal is preferred under sub-clause (*i*) to the District Collector within the time prescribed shall be final:

Provided that where there has been an appeal under sub-clause (i) and it has been decided by the District Collector or where there has been no appeal to the District Collector and the time for preferring an appeal has expired any party aggrieved by the final order of the District Collector or the Collector, as the case may be, may file a suit in a Civil Court for determining whether the inam comprises both the melvaram and the kudivaram or only the melvaram. Such a suit shall be instituted within six months from the date of the order of the District Collector on appeal where there has been an appeal under sub-clause (i), or from the date of the expiry of the period prescribed under sub-clause (i) for an appeal to the District Collector where there has been no such appeal. .

(e) Except as otherwise provided in clause *(d)*, an order of resumption passed under *this section* shall not be liable to be questioned in any Court of law.

(*f*) Where any inam or part of any inam is resumed under this section, the Collector or the District Collector, as the case may be, shall by order, re-grant such inam or part—

(*i*) as an endowment to the religious institution concerned, or

(*ii*) in case of resumption on the ground that the religious institution has ceased to exist or that the charity or service in question has in any way become impossible of performance, as an endowment for such religious, educational or charitable institution as the Commissioner may recommend.

(g) The order of re-grant made under clause (*f*) shall, on application made to the Collector within the time prescribed, be executed by him in the manner prescribed.

(h) Nothing in this section shall affect the operation of section 40.

Office-holders and servants of religious institutions not to be in possession of jewels, etc., except under conditions.

42. Notwithstanding anything contained in any scheme settled or deemed to have been settled under this Act or in any decree or order of a Court or any custom or usage to the contrary, no office-holder or servant of a religious institution or other person shall have the right to be in possession of the jewels or other valuables belonging to the religious institutions except under such conditions and safeguards [1][the Commissioner] may, by general or special order, direct.

[2][The Commissioner] to sanction compromise of legal procedings.

43. No suit, application or appeal pending before a Court to which a religious institution is a party shall be withdrawn or compromised by the trustee of the institution except with the previous sanction of [3][the Commissioner].

Appointment and duties of executive officer in temples under maths.

[4][43-A. (1) Notwithstanding anything contained in section 45 or any other provision in this Act, the Commissioner may appoint, subject to such conditions as may be prescribed, an executive officer for any temple under the control of a math.

(2) The executive officer shall be subject to the control of the trustee of the math and shall exercise such powers and discharge such duties as may be prescribed.

(3) The Commissioner may, for good and sufficient cause, suspend, remove or dismiss the executive officer].

Religious Institutions other than Maths or Specific Endowments attached thereto.

Section 45 to 58 not to apply to maths or specific endowments attached to maths.

44. The provisions of sections 45 to 58 shall not apply to maths or specific endowments attached to maths.

Appointment and duties of Executive Officers.

45. (1) Notwithstanding anything contained in this Act, the Commissioner may appoint, subject to such conditions as may be prescribed, an executive officer for any religious institution other than a math or a specific endowment attached to a math.

[5][*Explanation.*—In this section 'math' shall not include a temple under the control of a math.]

(2) The executive officer shall exercise such powers and discharge such duties as may be assigned to him by the Commissioner:

Provided that only such powers and duties as appertain to the administration of the properties of the religious institution referred to in sub-section (1) shall be assigned to the executive officer.

[1] This expression was substituted by section 26 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 25 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 27 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "Temple Administration Board" were substituted by section 26(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 27(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 26(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[4] This section was inserted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowment (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[5] This explanation was added by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

(3) The Commissioner may define the powers and duties which may be exercised and discharged respectively by the executive officer and the trustee, if any, of any religious institution other than a math or a specific endowment attached to a math.

(4) The Commissioner may, for good and sufficient cause, suspend, remove or dismiss the executive officer.

Commissioner to publish list of certain institutions.

[1][46. The Commissioner shall publish, in the prescribed manner, a list of the religious institutions whose annual income, as calculated for the purposes of the levy of contribution under sub-section (1) of section 92,—

(i) is not less than ten thousand rupees but is less than two lakh rupees,

(ii) is not less than two lakh rupees but is less than ten lakh rupees,

(iii) is not less than ten lakh rupees

and may, from time to time, modify such list in the prescribed manner:

Provided that the Commissioner shall not remove any institution from such list unless its annual income calculated as aforesaid has fallen below ten thousand rupees for three consecutive years:

Provided further that if the annual income of any such institution calculated as aforesaid has—

(a) exceeded the limits specified in clause (i) or clause (ii); or

(b) fallen below the limits specified in clause (ii) or clause (iii), for three consecutive years, the Commissioner may alter the classification assigned to such institution in the list and enter the same under the appropriate classification in the said list.]

[2][46-A omitted.]

Trustees and their number and term of office

47. [3][(1) [4](a) Where a religious institution included in the list published under section 46 or in respect of which the Assistant Commissioner has no power to appoint trustees, has no hereditary trustee,—

(i) in cases falling under clause (i) of section 46, the Joint Commissioner/Deputy Commissioner;

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[1]This section was substituted by section 28 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, this section was substituted by section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976). Subsequently, clauses (i) and (ii) were substituted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Later in clause (i) as so substituted for the words "less than fifty thousand rupees" the words "less than one lakh rupees" were substituted by section 27 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and clause (ii) was omitted by section 27 (2) *ibid* and in the second proviso in clause (a), the expression "or clause (ii)" and in clause (b), the expression "clause (ii) or" were omitted by section 27 (3) (1) and 27 (3) (2) *ibid*, respectively

[2]This section was omitted by section 28 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Previously, this section was inserted by section 7 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978).

[3]These sub-sections were substituted for sub-sections (1) and (2) by section 4(ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976).

[4]This clause was substituted by section 29 (1) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996) Previously, this clause including the proviso thereto was substituted by section 29(1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration District Committee" was substituted for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

(ii) in cases falling under clause (ii) of section 46, the Commissioner; and

(iii) in cases falling under clause (iii) of section 46, the Government, shall constitute a Board of trustees:

Provided that the Board of Trustees constituted under items (i) and (ii) of the clause shall, subject to the provisions of clause (c) consist of three persons appointed by the Joint Commissioner/Deputy commissioner or the Commissioner, as the case may be, from among the panel of names of persons sent by the District Committee concerned under sub-section (4) of the section 7-A, of whom one shall be a member of the Scheduled Castes or Scheduled Tribes:

Provided further that in addition to the persons appointed by the Joint Commissioner/ Deputy Commissioner or the Commissioner under items (i) or (ii) of this clause, as the case may be, the Government may nominate two persons who are qualified for appointment as trustees under this Act, as members of the said Board of Trustees, having regard to the following matters, namely:—

(a) the interest of the public generally;

(b) the income and the properties of the religious institutions;

(c) the number of worshippers and importance of the religious institutions as a pilgrim centre; and

(d) such other matters as may be prescribed.]

(b) In respect of all the incorporated and unincorporated Devaswoms in the transferred territory, [1][the Government] shall constitute a single Board of Trustees.

(c) Every Board of Trustees constituted under clause (a) or clause (b) shall consist of not less than three and not more than five persons, of whom one shall be a member of the Scheduled Castes or Scheduled Tribes:

Provided that [2][the Government, the Commissioner, the Joint Commissioner or the Deputy Commissioner], as the case may be, may, pending the constitution of such Board of Trustees under this sub-section, appoint a fit person to perform the functions of the Board of Trustees.

Explanation.—For [3][purposes of this sub-section * * * * * *], "Schedule Castes" and "Scheduled Tribes" shall have the same meanings assigned to them respectively in clauses (24) and (25) of Article 366 of the Constitution.

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[1] This expression was substituted by section 29(1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" were substituted by section 29(1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 29(1)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "The Government, the Commissioner or the Deputy Commissioner" was substituted by section 8(i)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, the expression "the Temple Administration Board or the District Committee" was substituted by section 29 (i)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[3] The expression "and sub-section (1) of section 49" was omitted by section 29 (1)(d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "purposes of this sub-section and sub-section (1) of section 49" was substituted by section 29(1)(d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(2) Where, in the case of an institution included in the list published under section 46 having a hereditary trustee or trustees, [1][the Government, the Commissioner or the Joint/ Deputy Commissioner], after notice to such trustee or trustees and after such inquiry as [1][the Government, the Commissioner or the Joint / Deputy Commissioner], as the case may be, deems adequate, considers for reasons to be recorded, that the affairs of the institution are not, and are not likely to be, properly managed by the hereditary trustee or trustees, [1][the Government, the Commissioner or the Joint / Deputy Commissioner] may, by order, appoint a non-hereditary trustee or such, number of non-hereditary trustees as may be considered necessary by [1][the Government, the Commissioner or the Joint/Deputy Commissioner], as the case may be.

(3) Every trustee appointed under sub-section (1) and subject to the result of an application, if any, filed under sub-section (4), every non-hereditary trustee appointed under sub-section (2) shall hold office for a term of [2][three years] unless in the meanwhile the trustee is removed or dismissed or his resignation is [3][(accepted by the Government, the Commissioner or the Joint Commissioner/Deputy Commissioner) as the case may be], or he otherwise ceases to be a trustee.

[4][xxxx]

(4) Where [5][the Government, the Commissioner or the Joint/Deputy Commissioner] by order, appoints a non-hereditary trustee or trustees, the hereditary trustee or trustees may, within thirty days of the receipt of the order, file an application to the Court to set aside or modify such order :

Provided that the Court shall have no power to stay the order of [5][(the Government, the Commissioner or the Joint/Deputy Commissioner) as the case may be], pending the disposal of the application.

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[1] This expression was substituted by section 29 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Government, the Commissioner or the Deputy Commissioner" was substituted by section 8(ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, the expression "Temple Administration Board or the District Committee" was substituted by section 29(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[2] These wards were substituted by section 19 (ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[3] This expression was substituted by section 29(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Government, the Commissioner or the Deputy Commissioner, as the case may be" was substituted by section 8(iii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, the expression "the Temple Administration Board or the District Committee" was substituted by section 29(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This proviso was omitted by section 4(ii)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976).

[5] This expression was substituted by section 29(4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Government, the Commissioner or the Deputy Commissioner" was substituted by section 8(iv) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). In the Proviso, the expression "the Government, the Commissioner or the Deputy Commissioner, as the case may be" was substituted by section 8(iv)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, the expression "the Temple Administration Board or the District Committee" was substituted by section 29 (4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by sectin 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[1][(5) * * * *]

Delegation of powers by Government.

[2][47-A. (1) The Government may, by notification, authorise the Commissioner to exercise of the powers vested in them under the second proviso to clause (a) of sub-section (1) of section 47 or the second proviso to sub-section (1) of section 49, in respect of any religious institution.

(2) The exercise of any power delegated under sub-section (1) shall be subject to such restrictions and conditions as may be specified in the notification and subject also to control and revision by the Government]

Chairman

48. (1) In the case of a religious institution for which a Board of Trustees is constituted under sub-section (1) of section 47, the Board of Trustees shall, within such period as may be prescribed, elect one of its members to be its Chairman, and if no Chairman is elected within the period so prescribed, [3][[the Government, the Commissioner or the Joint/Deputy Commissioner], as the case may be], shall nominate the Chairman.

(2) In the case of any other religious institution having more than one trustee, the trustees of such institution shall, within such period as may be prescribed, elect one from among themselves to be the Chairman, and if no Chairman is elected, within the period so prescribed, [3][[the Government, the Commissioner or the Joint/Deputy Commissioner], as the case may be], shall nominate the Chairman :

Provided that in the case of a religious institution—

(*i*) having one hereditary trustee, such hereditary trustee alone shall be its Chairman; and

(*ii*) having more than one hereditary trustee, one of such hereditary trustees alone shall be elected or nominated to be its Chairman.

(3) A Chairman elected or nominated under sub-section (1) or sub-section (2) shall hold office for such period as may be prescribed.

Power of [5][Assistant Commissioner] to appoint trustees and fit persons.

[4][49. (1) In the case of any religious institution which is not included in the list published under section 46 and is not a religious institution notified or deemed to have been

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[1] This sub-section was omitted by section 4(iv) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976).

[2] This section was inserted by section 30 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Originally, this section was inserted by section 9 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, this section was omitted by section 30 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 31 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Government, the Commissioner or the Deputy Commissioner as the case may be" was substituted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequenlty, the expression "The Temple Administration Board or the District Committee" was substituted by section 31 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993(Tamil Nadu Act 19 of 1993).

[4] This section was substituted by section 6 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976 (President's Act 24 of 1976).

[5] This expression was substituted by section 32 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "District Committee" was substituted by section 32 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

notified under Chapter VI of this Act, [1][the Assistant Commissioner] shall have the samepower to appoint trustees including fit persons or constitute a Board of Trustees as is vested in [2][the Government, the Commissioner or the Joint/Deputy Commissioner] in the case of a religious institution referred to in clause (*a*) of sub-section (1), or in sub-section (2), as the case may be, of section 47 :

[3][Provided that the Board of Trustees constituted under this sub-section shall consist of three persons appointed by the Assistant Commissioner from among the panel of names of persons sent by the District Committee concerned under sub-section (4) of section 7-A:

Provided further that in addition to the trustees appointed by the Assistant Commissioner under this sub-section, the Government may nominate two persons who are qualified for appointment as trustees under this Act as members of the said Board of Trustees, having regard to the following matters. namely:—

(a) the interest of the public generally;

(b) the income and the properties of the religious institutions;

(c) the number of worshippers and importance of the religious institution as a pilgrim centre; and

(d) such other matters as may be prescribed:

Provided also that notwithstanding anything aforesaid in this sub-section, the Assistant Commissioner may, in the case of any such religious institution which has no hereditary trustee, appoint a single trustee].

(2) The provisions of sub-sections (3) and (4) of section 47 and of section 48 shall apply to the trustee or trustees appointed, or the Board of Trustees constituted by [4][the Assistant Commissioner] as they apply to the trustee or trustees appointed, or the Board of Trustees constituted under section 47].

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[1] This expression was substituted by section 32 (2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression, "the District Committee" was substituted by section 32 (2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "the Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993(Tamil Nadu Act 19 of 1993)

[2] This expression was substituted by section 32 (2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression, "the Government, the Commissioner or the Deputy Commissioner" was substituted by section 11 (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, the expression "the Temple Administration Board or the District Committee" was substituted by section 32 (2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "the Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[3] These provisos were substituted by section 32 (2) (c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[4] This expression was substituted by section 32 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the District Committee" was substituted by section 32 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "the District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

Existing trustees in the case of religious institutions first included in the list under section 46 to cease to hold office.

[1][49-A. (*1*) Notwithstanding anything contained in sections 47, 48 and 49, where a religious institution in respect of which [2][the Assistant Commissioner] has appointed trustees under sub-section (1) of section 49 is subsequently included in the list published under section 46, the trustees aforesaid shall cease to hold office from the date of such inclusion.

(2) In respect of the religious institution mentioned in sub-section (1), [3][the Government, the Commissioner or the Joint/Deputy Commissioner], as the case may be, shall constitute a Board of Trustees in accordance with the provisions of sub-section (1) of section 47 and the trustees shall hold office for the term specified in sub-section (3) of the said section 47].

Power of executive officer and Chairman of Board of Trustees not to implement order or resolution of the trustee or Board of Trustees in certain cases.

[4][49-B. (*1*) Where an executive officer or a Chairman of Board of Trustees considers that an order or resolution passed by a trustee or the Board of Trustees—

(*a*) has not been passed in accordance with law;

(*b*) is in excess or abuse of the powers conferred on the trustee or the Board of Trustees by or under this Act, or by any other law;

(*c*) if implemented, is likely to cause financial loss to the institution or endowment, danger to human life, health or safety, or is likely to lead to a riot or breach of peace; or

(*d*) is not beneficial to the institution or endowment;

the executive officer or the Chairman of Board of Trustees, as the case may be, may, without implementing such order or resolution, place the matter before the trustee or Board of Trustees along with a note pointing out the objections to the order or resolution and request the trustee or the Board of Trustees to re-consider the order or resolution.

(2) The executive officer or the Chairman of Board of Trustees shall forthwith submit a report of the action taken by him under sub-section (1) to the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be.

(3) (*a*) Where the order or resolution is placed for reconsideration under sub-section (1), the trustee or the Board of Trustees shall reconsider the order or resolution having due regard to the objections contained in the note and pass such further order or resolution as he or it may deem fit. A copy of every such further order or resolution shall be sent forthwith to the Commissioner, Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, as the case may be, who may pass such order as he deems fit;

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[1] This section was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Fifth Amendment) Act, 1974 (Tamil Nadu Act 46 of 1974).

[2] This expression was substituted by section 33 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the words "the Assistant Commissioner", the words , "the District Committee" were substituted by section 33 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration District Committee" was substituted by 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[3] This expression was substituted by section 33 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "the Temple Administrative Borad or the District Committee", was substituted by section 33 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration District Committee", was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This section was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1998 (Tamil Nadu Act 37 of 1998).

(*b*) where after the expiry of sixty days from the date on which the order or resolution was placed for reconsideration under sub-section (1), the trustee or the Board of Trustees fails to pass further order or resolution as required under clause (*a*), the Commissioner, Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, as the case may be, may pass such order as he deems fit;

(*c*) every order passed by the Commissioner, Joint Commissioner, Deputy Commissioner or the Assistant Commissioner, as the case may be, under clause (*a*) or clause (*b*) shall be final and binding on the trustee or Board of Trustees and the executive officer.]

Power under [1][section 47, 49 and 49-A] to be exercisable notwithstanding provision in scheme.

50. The power to appoint trustees under section 47 or section 49 [2][or section 49-A] shall be exercisable notwithstanding that the scheme, if any, settled, or deemed under this Act to have been settled for the institution contains provision to the contrary.

[3][Claims of certain persons to be trustees].

51. (*a*) The Joint Commissioner or the Deputy Commissioner in preparing a panel of names of persons suitable for appointment as non-hereditary trustee or trustees, as the case may be, under sub-section (4) of section 7-A; or

(*b*) the Government, the Commissioner, the Joint Commissioner, the Deputy Commissioner or the Assistant Commissioner in making appointments of trustees under section 47 or section 49-A, as the case may be, shall have due regard to the claims of persons belonging to the religious denomination for whose benefit the institutions concerned is chiefly intended or maintained.]

Non-hereditary trustees holding office on the date of the commencement of the Act.

52. Every non-hereditary trustee lawfully holding office on the date of the commencement of this Act, shall be deemed to have been duly appointed as such trustee under this Act for the residue of his term of office on the date of such commencement.

Powers to suspend, remove or dismiss turstees.

53. [4][(1) In this section, the expression "appropriate authority" shall, unless the context otherwise requires, means,—

[5][(*a*) in respect of any trustee of any religious institution included in the list published under clause (iii) of section 46, [6][the Government];

[7][(*b*) in respect of any trustee of any religious institution included in the list published under clause (ii) of section 46, the Commissioner];

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[1] This expression was substituted by section 3 (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Fifth Amendment) Act, 1974 (Tamil Nadu Act 46 of 1974).

[2] This expression was inserted by section 3(b), *ibid.*

[3] This section was substituted by section 34 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996) Previously, this section was substituted by section 13 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 42 of 1978). Subsequently, clause (a) was omitted by section 34 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and in clause (b), for the expression "the Government, the Commissioner, the Deputy Commissioner or the Assistant Commissioner", the expression "The Temple Administration Board or the District Committee" was substituted by section 34 (2), *ibid.* Later, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Section Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This sub-section was inserted by section 4(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1994 (Tamil Nadu Act 25 of 1995).

[5] Clauses (a) to (d) were substituted by section 14 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1978 (Tamil Nadu Act 42 of 1978).

[6] For the expression "the Government", the expression "the Government, the Temple Administration Board, the District Committee" was substituted by section 35 (1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act, 19 of 1993). Later the expression "Temple Administration Board, the Temple Administration District Committee" was omitted by section 35 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[7] This clause was inserted by section 35(1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, this clause was omitted by section 35 (1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(*c*) in respect of any trustee of any religious institution included in the list published under clause (i) of section 46 and in respect of any hereditary trustee of any religious institution not included in the list published under the said section 46, [1][the Joint/ Deputy Commissioner]; and

(*d*) in respect of any non-hereditary trustee of any religious institution not included in the list published under section 46 [2][(the Assistant Commissioner).]

[3] [(1-A) Notwithstanding anything contained in sub-section (1), for the purpose of this section, the Government shall also be the appropriate authority in respect of any trustee of any religious institution.

(2) The appropriate authority may suspend, remove or dismiss any trustee of a religious institution, if he—

(*a*) ceases to profess the Hindu religion; or

(*b*) fails to discharge the duties and perform the functions of a trustee in accordance with the provisions of this Act or the rules made thereunder; or

(*c*) disobeys the lawful orders issued under the provisions of this Act or the rules made thereunder by [4] [the Government], the Commissioner [5][or Joint Commissioner or Deputy Commissioner] or the Assistant Commissioner; or

(*d*) continuously neglets his duty or commits any malfeasance, misfeasance or breach of trust, in respect of the trust; or

(*e*) misappropriates or deals improperly with the properties of the institution; or

(*f*) is of unsound mind or is suffering from other mental defect or infirmity which would render him unift to perform the functions and discharge the duties of a trustee or is suffering from leprosy or other loathsome disease; or

(*g*) is sentenced by a criminal court for an offence involving moral delinquency, such sentence not having been reversed or the offence pardoned; or

(*h*) is an undischarged insolvent; or

(*i*) is interested in a subsisting lease of any property of, or contract made with or any work being done for, the religious institution or is in arrears of any kind due by him to the religious institution; or

(*j*) acts adversely to the interests of the institution; or

[6][(*jj*) wilfully fails to pay the contribution payable under sub-section (1) of section 92 or the further sum payable under sub-section (2) of section 92 within the time allowed by or under clause (b) of sub-section (2) of section 94; or]

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[1] This expression was substituted by section 35(1) (c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendments) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Deputy Commissioner" , the expression "the District Committee" was substituted by section 35 (1) (c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[2] This expression was substituted by section 35(1) (d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Assistant Commissioner", the expression "the District Committee" was substituted by section 35 (1) (d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee", the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[3] This sub-section was inserted by section 4(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1994 (Tamil Nadu Act 25 of 1995).

[4] This expression was substituted by section 35(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "the Temple Administration Board" was substituted by section 35 (1) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5] This expression was substituted for the expression " or Deputy Commissioner" by section 8 of the Tamil Nadu Hindu Religious Charitable Endowments (Amendment) Act 1995 (Tamil Nadu Act 38 of 1995).

[6] This clause was inserted by section 22 (ii) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

(*k*) absents himself from three consecutive meetings of the trustees.

Explanation.— A meeting adjourned for want of quorum shall be deemed to be a meeting for the purpose of this clause; or

(*l*) in the case of a Chairman of the Board of trustees or a Managing or Executive trustee, refuses or delays to, or does not, hand over charge to his successor.

(3) When it is proposed to take action under sub-section (2), the appropriate authority shall frame charges against the trustee concerned and give him an opportunity of meeting such charges, of testing the evidence adduced against him and of adducing evidence in his favour; and the order of suspension, removal or dismissal shall state the charges framed against the trustee, his explanation and the finding on each charge with the reasons therefor.

(4) Pending the disposal for the charges framed against the trustee, the appropriate authority may place the trustee under suspension and appoint a fit person to discharge the duties and perform the functions of the trustee.

(5) A trustee who is aggrieved by an order passed under sub-section (2), may within one month from the date of the receipt by him of the order of suspension, removal or dismissal, appeal against the order—

(i) where the order has been passed [1][by the Commissioner to the Government;]

(ii) where the order has been passed by [2][the Joint Commissioner or Deputy Commissioner to the Commissioner; and]

[3][*(iii)* where the orders has been passed by the Assistant Commissioner to the Joint/Deputy Commissioner.]

[4][(5-A) A trustee who is aggrieved by an order passed by the Government under sub-section (2) may, within ninety days from the date of the receipt of such order by him, appeal against such order to the High Court.]

(6) A hereditary trustee aggrieved by an order passed by [5][the Commissioner] or the Government under sub-section (5) may, within ninety days from the date of the receipt of such order by him, institute a suit in the Court against such order.

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[1] This expression was substituted by section 35(3)(a)of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Commissioner to the Government", the expression "the Temple Administration Board to the Government; and" was substituted by section 35(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 35(3)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the District Committee, to the Temple Administration Board" was substituted by section 35(3) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[3] This clause was added by section 35 (3)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[4] This sub-section was inserted by section 4(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1995 (Tamil Nadu Act 25 of 1995).

[5] This expression was substituted by section 35(4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression " the Temple Administration Board" was substituted by section 35 (4) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

Filling up of vacancies in the office of hereditary trustee.

54. (1) When a permanent vacancy occurs in the office of the hereditary trustee of a religious institution, the next in the line of succession shall be entitled to succeed to the office.

(2) When a temporary vacancy occurs in such an office by reason of the suspension of the hereditary trustee under sub-section (2) of section 53, the next in the line of succession shall be entitled to succeed and perform the functions of the trustee until his disability ceases.

(3) When a permanent or temporary vacancy occurs in such an office and there is a dispute respecting the right of succession to the office, or

when such vacancy cannot be filled up immediately, or when a hereditary trustee is a minor and has no guardian fit and willing to act as such or there is a dispute respecting the person who is entitled to act as guardian, or

when a hereditary trustee is by reason of unsoundness of mind or other mental or physical defect or infirmity unfit for performing the functions of the trustee.

[1][The Joint Commissioner or the Deputy Commissioner, as the case may be] may appoint a fit person to perform the functions of the trustee of the institution until the disability of the hereditary trustee ceases or another hereditary trustee succeeds to the office or for such shorter term as [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] may direct.

Explanation.—In making any appointment under this sub-section, [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] shall have due regard to the claims of members of the family, if any, entitled to the succession.

(4) Any person aggrieved by an order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] under sub-section (3) may, within one month from the date of the receipt of the order by him, appeal against the order to the Commissioner.

(5) Nothing in this section shall be deemed to affect anything contained in the [2][Tamil Nadu] Court of Wards Act, 1902 ([2][Tamil Nadu] Act I of 1902).

Appointment of office-holders and servants in religious institutions.

55. (1) Vacancies, whether permanent or temporary, among the office-holders or servants of a religious institution shall be filled up by the trustee [3][in all cases.]

[4][*Explanation.*—The expression 'office-holders or servants' shall include archakas and pujaries.]

[5][(2) No person shall be entitled to appointment to any vacancy referred to in sub-section (1) merely on the ground that he is next in the line of succession to the last holder of the office.]

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[1]This expression was substituted for the expression "the Deputy Commissioner" by section 9 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[3] Those words were substituted by section 2 (1)(i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971).

[4] This explanation was added by section 2 (1)(ii), *ibid.*

[5] This sub-section was substituted by section 2(2), *ibid.*

[1][(3)* * *]

(4) Any person aggrieved by an order of the trustee under [2][sub-section (1)] may, within one month from the date of the receipt of the order by him, appeal against the order to [3][the Joint Commissioner or the Deputy Commissioner, as the case may be].

Punishment of office-holders and servants in religious institutions.

56. (1) All office-holders and servants attached to a religious institution or in receipt of any emolument or perquisite therefrom shall, [4][***] be controlled by the trustee; and the trustee may, after following the prescribed procedure, if any, fine, suspend, remove or dismiss any of them for breach of trust, incapacity, disobedience of orders, neglect of duty, misconduct or other sufficient cause.

(2) Any office-holder or servant punished by a trustee under sub-section (1) may, within one month from the date of the receipt of the order by him, appeal against the order to [3][the Joint Commissioner or the Deputy Commissioner, as the case may be].

[5][(3) * * * * * *]

Power to fix fees for services, etc., and to determine their appointment.

57. Notwithstanding anything contained in any scheme settled or deemed to have been settled under this Act, or any decree or usage to the contrary, the trustee of a religious institution shall have power, subject to such conditions as [6][the Commissioner] may, by general or special order, direct, to fix fees for the performance of any service, ritual or ceremony in such religious institution and determine what portion, if any, of such fees shall be paid to the archakas or other office-holders or servants of such religious institution.

Fixing of standard scales of expenditure.

[7][58. (1) The trustee of a religious institution shall submit to the Assistant Commissioner if the institution is not included in the list published under section 46 and to the Commissioner if the institution is so included, within three months from the date of the commencement of this Act, or the date of the inclusion of the Institution in the list aforesaid or within such further time as may be allowed by the Assistant Commissioner or the Commissioner, as the case may be, proposals for fixing the *dhittam* or scale of expenditure in the institution, and the amounts which should be allotted to the various objects connected with such institution or the proportion in which the income or other property of the institution may be applied to such objects:

Provided that this sub-section shall not apply to any institution in respect of which proposals have been submitted to the Assistant Commissioner or the Commissioner, as the case may be, before the date of the commencement of this Act.

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[1] This sub-section was omitted by section 2(3), *ibid* of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1978 (Tamil Nadu Act 2 of 1971)

[2] This expression was substituted by section 2(4), ibid.

[3] This expression was substituted for the expression "the Deputy Commissioner" by section 9 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[4] This expression was omitted by section 3(1), of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971)

[5] This sub-section was omitted by section 3(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971).

[6] This expression was substituted by section 36 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression " the Temple Administration Board" was substituted by section 36 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[7] This section was substituted by section 37 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously certain portions of the section was omitted by section 37 of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1991 (Tamil Nadu Act 46 of 1991) and by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

(2) The trustee shall publish such proposals at the premises of the institution and in such other manner as may be required by the Assistant Commissioner or the Commissioner, as the case may be, together with a notice stating that, within one month from the date of such publication, any person having interest may submit objections or suggestions to the Assistant Commissioner or the Commissioner.

(3) After the expiry of the said period, the Assistant Commissioner or the Commissioner shall, after considering any objections and suggestions received, pass such order as he may think fit on such proposals, having regard to the established usage of the institution and its financial position, and a copy of the order shall be communicated to the trustee.

The order of the Assistant Commissioner or the Commissioner, shall be published in the prescribed manner.

(4) Against an order passed by the Assistant Commissioner under sub-section (3), the trustee or any person having interest may, within one month from the date of the receipt of the order by the trustee, appeal to the Joint or Deputy Commissioner and if the trustee or such person is aggrieved by the order of the Deputy Commissioner, he may within one month from the date of the receipt of such order appeal to the Commissioner.

(5) The trustee shall scrutinize the particulars of *dhittam* or scale of expenditure every three years and submit to the Assistant Commissioner or the Commissioner, as the case may be, proposals for altering the *dhittam* or scale of expenditure and the provisions of sub-sections (2), (3) and (4) shall apply in relation to the alteration of such *dhittam* or scale of expenditure as they apply, in relation to the fixing of *dhittam* or scale of expenditure:

Provided that the Assistant Commissioner or the Commissioner may, at any time on its own motion for reasons to be recorded in writing, direct the trustee to alter the *dhittam* or scale of expenditure and the procedure for such alteration shall be the same as laid down in this section.]

CHAPTER IV.

MATHS.

Suit for removal of trustee of math or specific endowment attached thereto.

59. (1) The [1][Commissioner] or any two or more persons having interest and having obtained the consent in writing of the [1][Commissioner] may institute a suit in the Court to obtain a decree for removing the trustee of a math or a specific endowment attached to math, for anyone or more of the following reasons namely:—

(*a*) the trustee being of unsound mind;

(*b*) his suffering from any physical or mental defect or infirmity which renders him unfit to be a trustee;

(*c*) his having ceased to profess the Hindu Religion or the tenets of the math;

(*d*) his conviction for any offence involving moral delinquency;

[1] This expression was substituted by section 38(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "Commissioner" the expression " the Temple Administration Board" was substituted by section 38(i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(*e*) breach by him of any trust created in respect of any of the properties of the religious institution;

(*f*) waste of the funds or properties of the institution or the wrongful application of such funds or properties for purposes unconnected with the institution;

(*g*) the adoption of devices to convert the income of the institution or of the funds or properties thereof into "pathakanika";

(*h*) leading an immoral life or otherwise leading a life which is likely to bring the office of head of the math into contempt;

(*i*) persistent and wilful default by him in discharging his duties or performing his functions under this Act or any other law.

(2) where the [1][Commissioner] refuses to give consent under sub-section (1), the party aggrieved may, within three months from the date of the receipt of the order by him, appeal to the Government who may, after making such inquiry as they may consider necessary, confirm the order of the Commissioner or direct the [1][Commissioner] to give [2][his consent] in writing.

Arrangements when vacancies occur.

60. (1) When a vacancy occurs in the office of the trustee of a math or a specific endowment attached to a math and there is a dispute respecting the right of succession to such office, or

when such vacancy cannot be filled up immediately, or

when the trustee is a minor and has no guardian fit and willing to act as such or there is a dispute respecting the person who is entitled to act as guardian, or

when the trustee is by reason of unsoundness of mind or other mental or physical defect or infirmity unable to perform the functions of the trustee,

the [3][Assistant Commissioner] may take such steps and pass such order [4][as he thinks] proper for the temporary custody and protection of the endowments of the math or of the specific endowment as the case may be, and shall report the matter forthwith to the [5][Commissioner].

[1] This expression was substituted by section 38(2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression ""Commissioner" the expression " the Temple Administration Board" was substituted by section 38 (2)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 38(2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "his consent" the expression " its content" was substituted by section 38 (2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] This expression was substituted by section 39 (1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "Assistant Commissioner" the expression "District Committee" was substituted by section 39(1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee" the expression "Temple Administration Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993).

[4] This expression was substituted by section 39 (1)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "as he thinks" the expression "as it thinks" was substituted by section 39(1)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5] This expression was substituted by section 39 (1)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "'the Commissioner" the expression "Temple Administration Board" was substituted by section 39(1)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

(2) Upon the receipt of such report, if [1][the Commissioner] after making such inquiry [2][as he deems] necessary, is satisfied that an arrangement for the administration of the math and its endowments or of the specific endowment, as the case may be, is necessary, [3][he shall] make such arrangement [4][as he thinks fit] until the disability of the trustee ceases or another trustee succeeds to the office, as the case may be.

(3) In making any such arangement, [5][the Commissioner] shall have due regard to the claims of the disciples of the math, if any.

(4) Nothing in this section shall be deemed to affect anything contained in the [6][Tamil Nadu] Court of Wards Act, 1902 ([6][Tamil Nadu] Act I of 1902).

Fixing of standard scales of expenditure.

61. (1) The trustee of every math or specific endowment attached to a math may, from time to time, submit to [7][the Commissioner] proposals for fixing the dhittam or scale of expenditure in the institution, and the amounts which should be allotted to the various objects connected with the institution or the proportions in which the income or other property the institution may be applied to such objects.

(2) The trustee shall publish such proposals at the premises of the math and in such other manner as [7][the Commissioner] may direct, together with a notice stating that, within one month from the date of such publication, any person having interest may submit suggestions to [7][the Commissioner.]

(3) If on a scrutiny of such proposals, and any suggestions made by persons having interest, it appears to [7][the Commissioner] that the scale of expenditure or any item in the scale of expenditure is at variance with the established usage of the institution, or is not justified by its financial position, [7][the Commissioner] may call for the remarks of the trustee and if, after considering the same, [7][the Commissioner] is of opinion that any modification is required in the scale of expenditure or any item in the scale of expenditure

[1]. This expression was substituted by section 39(2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Commissioner", the expression "the Temple Administration Board" was substituted by section 39 (2)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2]. This expression was substituted by section 39(2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "as deems", the expression "as it deems" was substituted by section 39 (2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3]. This expression was substituted by section 39(2) (c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996) Previously, for the expression "he shall", the expression "it shall" was substituted by section 39 (2)(c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[4]. This expression was substituted by section 39(2) (d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "as he thinks fit", the expression "as it thinks fit" was substituted by section 39 (2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[5]. This expression was substituted by section 39(3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Commissioner", the expression "the Temple Administration Board" was substituted by section 39 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[6]. These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[7]. This expression was substituted by section 40 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "the Commissioner", the expression "the Temple Administration Board" was substituted by section 40 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[1][he shall submit] the case to the Government who shall pass orders thereon, and such orders shall be final.

Power to spend Pathakanika.

62. (1) The trustee of a math shall keep regular accounts of receipts of "pathakanika" that is to say, any gift of property or money made to him as the head of the math and shall be entitled to spend the said "pathakanika" in accordance with the customs and usages of the institution.

(2) Such gifts of property or money as are not spent by the trustee during his tenure of office in accordance with the customs and usage of the institution shall form part of the funds of the math.

CHAPTER V.

Inquiries.

[2][Joint Commissioner or Deputy Commissioner] to decide certain disputes and matters.

63. Subject to the rights of suit or appeal hereinafter provided, [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] shall have power to inquire into and decide the following disputes and matters:—

(*a*) whether an institution is religious institution;

(*b*) whether a trustee holds or held office as a hereditary trustee;

(*c*) whether any property or money is a religious endowment;

(*d*) whether any property or money is a specific endowment;

(*e*) whether any person is entitled, by custom or otherwise, to any honour, emolument or perquisite in any religious institution; and what the established usage of a religious institution is in regard to any other matter;

(*f*) whether any institution or endowment is wholly or partly of a religious or secular character; and whether any property or money has been given wholly or partly for religious or secular uses; and

(*g*) where any property or money has been given for the support of an institution which is partly of a religious and partly of a secular character, or the performance of any service or charity connected with such an institution or the performance of a charity which is partly of a religious and partly of a secular character or where any property or money given is appropriated partly to religious and partly to secular uses, as to what portion of such property or money shall be allocated to religious uses.

Power of [2] [Joint Commissioner or Deputy Commissioner] to settle schemes.

64. (1) When [3][the Joint Commissioner or the Deputy Commissioner, as the case may be,] has reason to believe that in the interest of the proper administration of an institution, a scheme should be settled for the institution, or when not less than five persons having interest make an application in writing, stating that in the interests of the proper administration of an institution a scheme should be settled for it, [3][the Joint Commissioner or the Deputy Commissioner, as the case may be,] shall consult in the prescribed manner the trustee and the perons having interest and if, after such consultation, he is satisfied that it is necessary or desirable to do so, he shall, order, settle a scheme of administration for the institution.

Explanation.—For the purposes of this section, "institution" means a temple or a specific endowment attached to a temple.

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[1] This expression was substituted by section 40 (2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the expression "it shall submit", was substituted by section 40 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted by section 9(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995)

[3] This expresion was substituted by section 9(2), *ibid.*

(2) A scheme settled under sub-section (*1*) for an institution may contain provision for—

(*a*) removing any existing trustee, whether hereditary or non-hereditary:

Provided that where provision is made in the scheme for the removal of a hereditary trustee, provision shall also be made therein for the appointment as trustee of the person next in succession who is qualified;

(*b*) appointing a new trustee or trustees in the palce of, or in addition to, any existing trustee or trustees;

(*c*) defining the powers and duties of the trustee or trustees:

Provided that in making any provision of the nature specified in clause (*d*) due regard shall be had to the claims of persons belonging to the religious denomination for whose benefit the institution is chiefly intended or maintained.

(3) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] may determine what the properties of the institution are and append to the scheme a schedule containing a list of such properties;

(4) Pending the settlement of a scheme for an institution, [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] may appoint a fit person to perform all or any of the functions of the trustee thereof and define his powers and duties.

(5) (*a*) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be, may, at any time, after consulting the trustee and the persons having interest, by order, modify or cancel any scheme in force settled under sub-section (1) or any scheme in force settled or modified by the Board under the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927), or deemed to have been settled under that Act, or any scheme in force settled or modified by the [1][Joint Commissioner or the Deputy Commissioner, as the case may be,] or the Commissioner under this Act, or any scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70, or an appeal under sub-section (2) of that section or any such scheme in force deemed to have been settled or modified by the Court under clause (*a*) of sub-section (2) of section 118:

Provided that such cancellation or modification of a scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or of a scheme in force deemed to have been settled or modified by the Court under clause (*a*) of sub-section (2) of section 118 shall be made only subject to such conditions and restrictions as may be prescribed.

(b) If [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] is satisfied that any such scheme referred to in clause (*a*) is inconsistent with this Act and the rules made thereunder, he may, at any time, after consulting the trustee and the persons having interest, modify it in such manner as may be necessary to bring it into conformity with the provisions of this Act and the rules made thereunder.

(6) Every order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be, settling,] modifying or cancelling a scheme under this section shall be published in the prescribed manner and on such publication shall, subject to the provisions of sections 69 and 70, be binding on the trustee, the executive officer and all persons having interest.

Power of Commissioner to settle schemes.

65. (1) When the Commissioner has reason to believe that in the interests of the proper administration of a math or a specific endowment attached to a math, a scheme should be settled for the math or the specific endowment attached to a math or when not less than five persons having interest make an application in writing, stating that in the interests of the proper administration of the math or the specific endowment attached to the math, a scheme should be settled for it, the Commissioner shall consult in the prescribed manner the trustee and the persons having interest; and if, after such consultation, he is satisfied that it is necessary or desirable to do so, he shall by order, settle a scheme of administration for the math or the specific endowment attached to the math.

[1] This expression was substituted by section 9(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

(2) A scheme settled under this section for the administration of a math or a specific endowment attached to a math may contain provision for—

(*a*) constituting a body for the purpose of assisting in the whole or any part of the administration of the endowments of such math or of the specific endowments:

Provided that the members of such body shall be chosen from persons having interest in such math or endowment;

(*b*) defining the powers and duties of the trustee.

(3) The Commissioner may determine what the properties of the math or of the specific endowment attached to the math are and append to the scheme a schedule containing a list of such properties.

(4) (*a*) The Commissioner may, at any time after consulting the trustee, by order, modify or cancel any scheme in respect of a math or a specific endowment attached to a math and in force and settled under sub-section (1) or any scheme in force, settled or modified by the Board under the Madras Hindu Religious Endowments Act, 1926 [Madras Act II of 1927], or deemed to have been settled under that Act or any scheme in force settled or modified by the Commissioner under this Act or any scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or any such scheme in force deemed to have been settled or modified by the Court under clause (*a*) of sub-section (2) of section 118:

Provided that such cancellation or modification of a scheme in force settled or modified by the Court in a suit under sub-section (1) of section 70 or on an appeal under sub-section (2) of that section or of a scheme in force deemed to have been settled or modified by the Court under clause (*a*) of sub-section (2) of section 118 shall be made only subject to such conditions and restrictions as may be prescribed.

(*b*) If the Commissioner is satisfied that any such scheme referred to in clause (*a*) is inconsistent with this Act and the rules made thereunder he may at any time, modify it in such manner as may be necessary to bring it into conformity with the provisions of this Act and the rules made thereunder.

(5) Every order of the Commissioner, settling, modifying or cancelling a scheme under this section shall be published in the prescribed manner and on such publication shall, subject to the provisions of sections 69 and 70 be binding on the trustee, the executive officer and all persons having interest.

Appropriation of endowments.

66. (1) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] may, on being satisfied that the purpose of a religious institution has from the beginning been, or has subsequently become, impossible of realization, by order, direct that the endowments of the institution be appropriated to all or any of the following purposes, namely:—

(*a*) the grant of aid to any other religious institution which is poor or in needy circumstances;

(*b*) the grant of aid to any religious purpose connected with the Hindu religion;

(*c*) the propagation of the religious tenets of the institution;

(*d*) the recitation of Divya Prabhandam and Thevaram and the like;

[1] These words were substituted by section 9 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

(e) the establishment and maintenance of schools for the training of archakas, adyapakas, vedaparayanikas and othuvars and for the study of Divya Prabandhams, Thevarams, and the like including the study of Indian languages for that purpose;

(f) the establishment and maintenance of a university or college or other institution in which the main features shall be the provision for the study of Hindu religion, philosophy or sastras or for imparting instruction in Hindu temple architecture;

(g), the establishment and maintenance of educational institutions where instruction in the Hindu religion is also provided;

(h) promotion of fine arts and architecture;

(i) the establishment and maintenance. of orphanages for Hindu children;

(j) the establishment and maintenance of asylums for persons suffering from leprosy;

(k) the establishment and maintenance of poor homes for destitute, helpless and physically disabled persons; and

(l) the establishment and maintenance of hospitals and dispensaries for the benefit of pilgrims:

Provided that in the case of a religious institution founded and maintained by a religious denomination or any section thereof, the endowments shall, as far as possible, be utilised for the benefit of the denomination or section concerned for the purposes mentioned above.

(2) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] may, at any time by order, modify or cancel any order passed under sub-section (1).

(3) The order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] under this section shall be published in the prescribed manner and on such publication shall, subject to the provisions of section 69, be binding on the trustee, the executive officer and all persons having interest.

Determination and application of properties and funds of defunct religious institutions.

67. (1) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] may, on being satisfied that a religious institution has, whether before or after the date of the commencement of this Act, ceased to exist, hold an inquiry in the prescribed manner to ascertain its properties and funds, and after doing so, shall pass an order.—

(a) specifying the properties and funds of the institution;

(b) appointing a trustee therefor;

(c) directing the recovery of any such properties or funds from any person who may be in possession thereof; and

(d) laying down that the properties and funds so specified shall be applied or utilised for renovating the institution or if such renovation is not possible, be appropriated to anyone or more of the purposes specified in sub-section (1) of section 66.

(2) [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] may, on being satisfied after holding an enquiry in the prescribed manner, that any building or other place which was being used for religious worship or instruction has, whether before or after the date of the commencement of this Act, ceased to be used for that purpose, pass an order—

[1]These words were substituted by section 9 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

(a) directing the recovery of such building or place from any person who may be in possession thereof; and

(b) laying down that it shall be used for religious worship or instruction as before, or if such use is not possible, be utilised for any one or more of the purposes specified in sub-section (1) of section 66.

(3) Nothing contained in sub-section (1) or sub-section (2) shall be deemed to authorise [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] to pass as order in respect of any property or funds which vested in any person before the 30th September 1951 by the operation of the law of limitation.

(4) Every order of [1][the Joint Commissioner or the Deputy commissioner, as the case may be,] under sub-section (1) or sub-section (2) shall be published in the prescribed manner.

[2][Joint Commissioner or Deputy Commissioner] to forward copies.

68. [1][The Joint Commissioner or the Deputy Commissioner, as the case may be,] shall within a week from the date of his order made under any of the foregoing sections of this Chapter, forward a copy of such order to the Commissioner.

Appeal to the Commissioner.

69. (1) Any person aggreived by any order passed by [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] under any of the foregoing sections of this Chapter may, within sixty days from the date of the publication of the order or of the receipt thereof by him, as the case may be, appeal to the Commissioner and the Commissioner may pass such order thereon as he thinks fit.

(2) Any order passed by [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] in respect of which no appeal has been preferred within the period specified in sub-section (1) may be revised by the Commissioner *suo motu* and the Commissioner may call for and examine the records of the proceedings to satisfy himself as to the regularity of such proceedings or the correctness, legality or propriety of any decision or order passed by [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,]. Any such order passed by the Commssioner in respect of an order passed by [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] shall be deemed to have been passed by the Commissioner on an appeal preferred to him under sub-section (1).

(3) Any order passed by the Commissioner on such appeal against which no suit lies to the Court under the next succeeding section, or in which no suit has been instituted in the Court within the time specified in sub-section(1) of section 70 may be modified or cancelled by the Commissioner if the order has settled or modified a scheme for the administration of a religious institution or relates to any of the matters specified in section 66.

Suits and appeals.

70. (1) Any party aggrieved by an order passed by the Commissioner—

(i) under sub-section (1) or sub-section (2) of section 69, and relating to any of the matters specified in section 63, section 64 or section 67; or

(ii) under section 63, section 64, or section 67 read with sub-section (1) (a), (2) or (4) (a) of section 22 or under section 65;

may, within ninety days from the date of the receipt of such order by him, insitute a suit in the Court against such order and the Court may modify or cancel such order, but it shall have no power to stay the order of the Commissioner pending the disposal of the suit.

(2) Any party aggreived by a decree of the Court under sub-section (1) may, within ninety days from the date of the decree, appeal to the High Court.

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[1]These words were substituted by section 9(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2]These words were substituted by section 9(2) *ibid.*

CHAPTER VI.

NOTIFIED RELIGIOUS INSTITUTIONS.

Issue of notice to show cause why institution should not be notified.

71. (1) Notwithstanding that a religious institution is governed by a scheme settled or deemed to have been settled under this Act, where the Comissioner has reason to believe that such institution is being mismanaged and is satisfied that in the interests of its administration, it is necessary to take proceedings under this Chapter, the Commissioner may, by notice published in the prescribed manner, call upon the trustee and all other persons having interest to show cause why such institution should not be notified to be subject to the provisions of this Chapter.

(2) Such notice shall state the reasons for the action proposed, and specify a reasonable time, not being less than one month from the date of the issue of the notice for showing such cause.

(3) The trustee or any person having interest may thereupon prefer any objection he may wish to make to the issue of a notification as proposed.

(4) Such objections shall be in writing and shall reach the Commissioner before the expiry of the time specified in the notice aforesaid or within such further time as may be granted by the Commissioner.

Consideration of objections, if any, and notification of institution.

72. (1) Where no such objection has been received within the time so specified or granted, the Government may, on receipt of a report from the Commissioner to that effect, by notification, declare the religious institution to be subject to the provisions of this Chapter.

(2) Where any such objections have been received within the time so specified or granted, the Commissioner shall hold an inquiry into the objections in the manner prescribed, and decide whether the institution should be notified to be subject to the provisions of this Chapter or not.

(3) If the Commissioner decides that the institution should be notified as aforesaid, he shall make a report to that effect to the Government who may thereupon, by notification, declare the religious institution to be subject to the provisions of this Chapter.

(4) Any trustee or any person having an interest, who is aggrieved by a notification published under sub-section (1) or sub-section (3), may, within thirty days from the date of its publication, institute a suit in the Court for the cancellation of such notification and the Government shall cancel the notification if the Court so directs:

Provided that the Court shall have no power to suspend the operation of the notification pending the disposal of the suit.

(5) Any party aggrieved by a decree of the Court under sub-section (4), may, within ninety days from the date of the decree, appeal to the High Court.

[1][(6) Notwithstanding anything contained in sub-sections (4) and (5), if the Government, after taking into consideration such matters relating to the management and administration of the religious institution as may be prescribed, are satisfied at any time after the publication of a notification under sub-section (1) or sub-section (3), that it is no longer necessary to continue the notification, they may cancel the notification.]

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[1] This sub-section was substituted by section 2 (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1965 (Tamil Nadu Act 16 of 1965).

(7) Any notification published under section 64 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951) and in force, on the date of the commencement of this Act shall be as valid as if such notification had been published under this Act:

Provided that if on the date of the commencement of this Act a period of thiry days has lapsed from the date of publication of a notification under section 64 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), no suit shall be instituted under sub-section (4) of this section:

Provided further that if, on the date of this commencement of this Act, a period of thirty days has not lapsed from the date of publication of the notification under section 64 of the said Act, the date of publication of such notification for the purposes of sub-section (4) of this section shall be the date of publication of that notification under the said Act.

Scheme to lapse on notification.

73. On the publication of the notifcation, the scheme of administration, if any, settled for the religious institution, whether before or after the date of the commencement of this Act, and all rules, if any, framed under such scheme shall cease to apply to the institution and shall become inoperative; and such scheme and rules shall not be revived by reason of the cancellation of the notification under sub-section (4) or under sub-section (6) of section 72.

Appointment of salaried executive officer.

74. For every insitution notified this Chatpter, the Commissioner shall as soon as may be appoint a salaried executive officer, who shall be a person professing the Hindu religion.

Section 64 not to apply to notified institutions.

75. (1) Section 64 shall not apply to any religious institution notified under this Chapter or under Chapter VI of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), or under Chapter VI-A of the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927) so long as the notification remains in force.

(2) Nothing in sub-section (1) shall be construed as prohibiting the settlement of a scheme under section 64 during the period when a notification is in force, to take effect immediately on the notification ceasing to be in force.

Notifcations under Chapter VI-A of Madras Act II of 1927 to continue inforce.

[1][75-A. Notwithstanding any judgment, decree or order of any court and notwithstanding anything contained in the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927), or in the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), or in this Act but subject to the provisions of section 75-C, all notifications issued under Chapter VI-A of the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927) and in force immediately before the 30th September 1956 and which have not been subsequently cancelled by the Government, shall continue, and shall be deemed always to have continued, in force up to and inclusive of the 16th July 1965 and for a period of one year thereafter; and accordingly all acts, proceedings or things done or taken under the said Acts or this Act by the Government or by any officer of the Government or by any other authority in pursuance of the said notifications shall, for all purposes, be deemed to be, and to have always been done or taken in accordance with law.

Further continuance of notifica-tions under Chapter VI-A of Madras Act II of 1927.

75-B. Where after the expiry of a period of six months from the 16th July 1965, the Commissioner is satisfied that in the interests of the administration of any religious institution governed by any of the notifications referred to in section 75-A it is necessary to continue the notification (hereinafter in this section referred to as the said notification) beyond the date of the expiry of the period of one year from the 16th July 1965, he may, by notice, published in the prescribed manner, call upon the trustee and all other persons having interest to show cause why the said notification should not be so continued.

(2) Such notice shall state the reasons for the action proposed, and specify a reasonable time, not being less than one month from the date of the issue of such notice, for showing such cause.

[1]These sections were inserted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1965 (Tamil Nadu Act 16 of 1965).

(3) The Trustee or any person having interest may thereupon prefer any objection he may wish to make against the action proposed.

(4) Such objection shall be in writing and shall reach the Commissioner before the expiry of the time specified in the notice aforesaid, or within such further time as may be granted by the Commissioner.

(5) Where no such objection has been received within the time so specified or granted, the Government may, on receipt of a report from the Commissioner to that effect, by notification declare that the said notification shall continue in force beyond the date of the expiry of the period of one year from the 16th July 1965.

(6) Where any such objections have been received within the time so specified or granted, the Commissioner shall hold an enquiry into the objections in the manner prescribed, and decide whether or not the said notification should be continued as aforesaid.

(7) If the Commissioner decides that the said notification should be continued as aforesaid, he shall make a report to that effect to the Government, who may thereupon, by notification, declare that the said notification shall continue in force beyond the date of the expiry of the period of one year from the 16th July 1965.

Right of Suit.

75-C. (1) Any trustee or any person having an interest, who is aggrieved by the continuance of a notification under section 75-A or under section 75-B may—

(*i*) in the case of the continuance of the notification under section 75-A within sixty days from the 16th July 1965 ; and

(*ii*) in the case of the continuance of the notification under section 75- B, within sixty days from the date of the declaration under sub-section (5) or sub- section (7) of the said section 75-B;

institute a suit in the Court for the cancellation of such notification and the Government shall cancel the notification if the Court so directs:

Provided that the Court shall have no power to suspend the operation of the notification pending the disposal of the suit.

(2) Any party aggrieved by a decree of the Court under sub-section (1) may, within ninety days from the date of the decree, appeal to the High Court.

(3) Notwithstanding anything contained in section 75-A or section 75-B, if the Government, after taking into consideration such matters relating to the management and administration of the religious institution as may be prescribed are satisfied that it is no longer necessary to continue a notification continued in force under section 75-A or under section 75-B, they may cancel the notification.

(4) In respect of a religious institution governed by a notification continued in force under section 75-A or section 75-B,—

(*a*) the scheme of administration, if any, settled and all rules, if any, framed under such scheme shall cease, and shall be deemed always to have ceased, to apply to the institution and shall become, and shall be deemed always to have become, inoperative; and such scheme and rules shall not be revived by reason of the cancellation of the notification under sub-section (1) or sub-section (3);

(*b*) the Commissioner shall have power and shall be deemed always to have had power to appoint a salaried executive officer who shall be a person professing the Hindu religion.]

Saving

76. Nothing in this Chapter shall apply to maths or other religious institutions having hereditary trustees who have a beneficial interest in the income of the institution.

CHAPTER VII.

ENCROACHMENTS.

Transfer of lands appurtenant to or adjoining religious insitutions prohibited except in special cases.

77. (1) Notwithstanding anything contained in section 34, no trustee of a religious institution shall lease or mortgage with possession or grant a licence for the occupation of—

(*a*) any land belonging to the religious institution which is appurtenant to or adjoins the religious institution, or any sacred tank, well, spring or water- course, appurtenant to the religious institution whether situated within or outside the precincts thereof, or

(*b*) any space within or outside the prakarams, mantapams, courtyards or corridors of the religious institution:

Provided that nothing contained in this sub-section shall apply to the leasing or licensing of any such land or space for the purpose of providing amenities to pilgrims or of vending flowers or other articles used for worship or of holding for specified periods, fairs or exhibitions during festivals connected with the religious institution.

(2) Any lease or mortgage with possession or licence in contravention of the provisions of sub-section (1) shall be null and void.

(3) Notwithstanding anything contained in sub-section (1) or (2), [1][the Commissioner] may sanction the lease or mortgage with possession or granting of a licence for the occupation of any such land or space as is mentioned in sub- section (1) and situated outside the precincts of a religious institution for any purpose other than a purpose mentioned in the proviso to sub-section (1).

Encroachment by persons on land or building belonging to charitable or religious institution or endowment and the eviction of encroachers.

[2][78. (1) Where the Assistant Commisioner having jurisdiction either *suo moto* or upon a complaint made by the trustee has reason to believe that any person has encroached upon (hereinafter in this section referred to as "encroacher") any land, building, tank, well, spring or water-course or any space wherever situated belonging to the religious institution or endowment (hereinafter referred to as the "property") he shall report the fact together with relevant particulars to the Joint Commissioner having jurisdiction over the division in which the religious institution or endowment is situated.

Explanation.—For the purpose of this section, the expression "encroacher" shall mean any person who unauthorisedly occupies any tank, well spring or water course or any property and to include —

(*a*) any person who is in occupation of property without the approval of the competent authority (sanctioning lease or mortgage or licence) and

(*b*) any person who continues to remain in the property after the expiry of termination or cancellation of the lease, mortgage or licence granted to him.

(2) Where on a perusal of the report received by him under sub-section (1) the Joint Commissioner finds that there is a *prima facie* case of encroachment, he shall cause to be served upon the encroacher a notice specifying the particulars of the encroachment and calling on him to show cause before a certain date why an order requiring him to remove the encroachment before the date specified on the notice should not be made. A copy of the notice shall also be sent to the trustees of the religious institution or endowment concerned.

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[1] This expression was substituted by section 41 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] These sections were substituted by section 42, *ibid.*

(3) The notice referred to in sub-section (2) shall be served in such manner as may be prescribed.

(4) Where after considering the objections if any, of the encrocher received during the period specified in the notice referred to in sub-section (2) and after conducting such inquiry as may be prescribed, the Joint Commissioner, is satisfied that there has been, an encroachment he may by order and for reasons to be recorded require the encroacher to remove the encroachment and deliver possession of the property (land or building or space) encroached upon to the trustee before the date specified in such order.

(5) During the pendency of the proceeding, the Joint Commissioner shall order the encroacher to deposit such amount as may be specified by him in consideration of the use and occupation of the properties in question in the manner prescribed.

Mode of eviction on failure of removal of the encroachment as directed by the Joint Commissioner.

79. (1) Where within the period specified in order under sub-section (4) of section 78, the encroacher has not removed the encroachment and has not vacated the property the Assistant Commissioner having jurisdiction over the division may remove the encroachment and obtain possession of the property encroached upon, taking such police assistance as may be necessary. Any Police officer whose help is required for this purpose shall render necessary help to the Assistant Commissioner.

(2) Nothing in sub-section (1) shall prevent any person aggrieved by the order of the Joint Commissioner under sub-section (4) of section 78 from instituting a suit in a Court to establish that the religious institution or endowment has no title to the property:

Provided that no Civil Court shall take cognizance of any suit instituted after six months from the date of receipt of the order under sub-section (4) of section 78:

Provided further that no such suit shall be instituted by a person who is let into possession of the property or who is a lessee, licensee or mortgagee of the religious institution or endowment.

(3) No injunction shall be granted by any court in respect of any proceeding taken or about to be taken by the Joint Commissioner under section 78.

Encroachment by group of persons on land belonging to charitable religious Institutions and their eviction.

79A. (1) Where the Joint Commissioner knows or has reason to believe that a group or groups of persons without any entitlement and with the common object of occupying any land, which is the property belonging to a charitable or religious institution or endowment, are occupying or have occupied any such land and if such group or groups of persons have not vacated the land on demand by the Joint Commissioner or any officer authorised by him in this behalf, the Joint Commissioner, shall notwithstanding anything contained in this Act order after giving due notice, the immediate eviction of the encroachers from the land and the taking of possession of the land and thereupon, it shall be lawful for any officer authorised by the Joint Commissioner in this behalf to evict the encroachers from the land by force, taking such police assistance as may be necessary and take possession of the land. Any police officer whose help is required for this purpose shall be bound to render the necessary help to the Joint Commissioner or to such officer authorised by him.

(2) Where, in any proceedings taken under this section or, in consequence of anything done under this section, a question arises as to whether any land is the property of the charitable or religious institution or endowment, such land shall be presumed to be property of the charitable or religious instiution or endowment until the contrary is proved by the encroacher.

(3) Any order of eviction passed by the Joint Commissioner under sub-section (1) shall be final and shall not be questioned in any court.

79-B. (1) No person, on or after the commencement of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 shall occupy otherwise than by lawful possession any property belonging to a charitable or religious institution or endowment.

Penalty for offenes in connection with encorachment.

(2) Whoever contravenes the provisions of sub-section (1), shall on conviction be punished with imprisonment for a term which shall not be less than three months but which may extend to five years and with fine which may extend to five thousand rupees.

(3) No court shall take cognizance of an offence punishable under sub- section (2) except on the complaint in writing of the Commissioner.

(4) No offence punishable under sub-section (2) shall be inquired into or tried, by any court inferior to that of a Judicial Magistrate of the First-Class].

Recovery of moneys due to religious institution, as arrears of land revenue.

[1][79-C. Without prejudice to any other mode of recovery which is being taken or may be taken under this Act or any other law for the time being in force, any moneys due to a religious institution may be recovered as if it were an arrear of land revenue and for the purposes of such recovery the Commissioner of the Hindu Religious and Charitable Endowments (Administration) Department or any officer not below the rank of Deputy Commissioner authorised by the Commissioner in this behalf, shall have the powers of a Collector under the Tamil Nadu Revenue Recovery Act, 1864 (Tamil Nadu Act II of 1864.]

Eviction of lessees, licencees or mortgagees with possession in certain cases.

80. (1) Where the Assistant Commissioner having jurisdiction over the area in which the religious institution is situated is of the view that the lessee, licensee or mortgagee with possession of any land belonging to the religious institution, [2][wherever it is situated] or any sacred tank, well, spring or water-course, appurtenant to the religious institution, whether situated within or outside the precincts thereof or any space within or outside the prakarams, mantapams, courtyards or corridors of the religious institutions, has taken any action which has marred or is likely to mar the artistic appearance or the religious atmosphere of the religious institution, the Assistant Commissioner shall report the fact together with relevant particulars to [3][the Joint Commissioner or the Deputy Commissioner, as the case may be,] having jurisdiction over the area which the religious institution is situated.

(2) [3][The Joint Commissioner or the Deputy Commissioner, as the case may be,] if satisfied that the artistic appearance or the religious atmosphere of the religious institution has been marred or is likely to be marred by the action of the lessee, licensee or mortgagee with possession shall cause to be served on the lessee, licensee or mortgagee concerned a notice calling on him to show cause before a certain date why an order terminating the lease or licence or cancelling the mortgage and requiring the lessee, licensee or mortgagee, as the case may be, to deliver or possession of the property which is the subject of the lease, licence or mortgage to the trustee before a date specified in the notice should not be made. A copy of the notice shall also be sent to the trustee of the religious institution concerned.

(3) The notice referred to in sub-section (2) shall be served in such manner as may be prescribed.

[1]This section was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1999 (Tamil Nadu Act 52 of 1999).

[2]These words were substituted by section 43 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3]These words substituted by section were 9 of the Tamil Nadu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

(4) After considering the objections, if any, of the lessee, licensee or mortgagee, received within the period specified in the notice referred to in sub-section (2), [1][the Joint Commissioner or the Deputy Commissioner, as the case may be,] may, if he decides that the artistic appearance or the religious atmosphere of the religious institution has been marred or is likely to be marred by the action of the lessee, licensee or mortgagee, by order, terminate the lease or licence or cancel the mortgage and require the lessee, licensee or mortgagee to deliver possession of the property which is the subject of the lease, licence or mortgage to the trustee, before a date specified in the order.

(5) The order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be], shall be in writing and shall contain the grounds on which he has passed the order.

Appeals against Joint Commissioners or the orders of Deputy Commissioner under section 80.

81. (1) Any person aggrieved by an order passed by [1][the Joint Commissioner or the Deputy Commissioner, as the case may be], under section 80 may, within thirty days from the date of the receipt by him of such order, prefer an appeal in writing to the Commissioner.

(2) On such appeal being preferred, the Commissioner may order stay of further proceedings in the matter pending decision on the appeal.

(3) The Commissioner shall call for the records of the case from [1][the Joint Commissioner or the Deputy Commissioner, as the case may be], and after giving notice in the manner prescribed to the appellant and the trustee of the religious institution and if necessary after making such further inquiry as he thinks fit, shall decide the appeal.

(4) The decision of the Commissioner and subject to such decision an order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be], shall be final and shall be conclusive evidence that the artistic appearance or the religious atmosphere of the religious institution has been marred or is likely to be marred.

(5) Where no appeal against an order of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be], has been preferred under sub-section (1) or where such an appeal has been preferred and dismissed, the Assistant Commissioner may enter into possession of the land after a specified date and the trustee of the religious institution shall forthwith take steps for restoring the artistic appearance or religious atmosphere of the religious institution. Any Police Officer whose help is required by the Assistant Commissioner for obtaining possession of the land shall be bound to render the necessary help.

Payment of compensation.

82. (1) Where, in pursuance of any order passed under the foregoing provisions of this Chapter, any lessee, licensee or mortgagee with possession loses possession of any land, there shall be paid compensation, the amount of which shall be determined by the Tribunal constituted under section 83 in the manner, and in accordance with the principles hereinafter set out, that is to say—

(a) at the commencement of the proceedings before the Tribunal, the trustee of the religious institution and the person to be compensated shall state what in their respective opinion is a fair amount of compensation;

(b) The Tribunal in making its award shall have regard to the nature of the property, the use to which it has been put, the rent, fee or other income payable in accordance with the terms of the lease, licence or mortgage, as the case may be;

(c) the compensation awarded by the Tribunal shall not exceed the amount, if any, payable by the lessee or licensee for the unexpired period of the lease or licence and in the case of a mortgage, the amount secured by the mortgage together with the interest due thereon.

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[1] These words were substituted by Section 9(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995.)

[2] These words were substituted by Section 9 (2), *ibid.*

(2) The compensation awarded by the Tribunal shall be payable out of the funds of the religious institution after the trustee obtains the permission of [1][the Joint Commissioner or the Deputy Commissioner, as the case may be] , in accordance with the provisions of this Act.

(3) Save as provided in this section and in any rules made under this Act, nothing contained in any law for the time being in force shall apply to awards under this section.

83. (1) The Government shall constitute as many Tribunals as may be necessary for the purposes of this Chapter. Constitution of Tribunals.

(2) Each Tribunal shall consist of such number of members not exceeding three as may be determined by the Government, and if the number of such members is more than one, one of them shall be appointed as the Chairman by the Government.

(3) Each Tribunal shall have such jurisdiction and over such area as the Government may, by notification, from time to time determine.

(4) The qualifications to be possessed by persons for appointment as members of a Tribunal and the conditions of service of such members shall be such as may be prescribed.

(5) Every Tribunal shall have the same powers as are vested in Civil Court under the Code of Civil Procedure, 1908 (Central Act V of 1908), when trying a suit.

(6) If for any reason a vacancy (other than a temporary absence) occurs in the office of the Chairman of any Tribunal or any other member of any Tribunal, then the Government shall appoint another person in accordance with the provisions of this Act to fill the vacancy and the proceedings may be continued before the Tribunal from the stage at which the vacancy is filled.

(7) No act or proceeding before any Tribunal shall be called in question in any manner on the ground merely of the existence of any vacancy in or defect in the constitution of such Tribunal.

84. Any party aggrieved by an award of the Tribunal under section 82 may, within ninety days from the date of the receipt of the award by him, institute a suit in the Civil Court having jurisdiction over the area in which the religious institution is situated. Suits against award.

85. (1) No suit, prosecution or other legal proceeding shall lie against any person for anything which is, in good faith, done or intended to be done in pursuance of the provisions of this Chapter or any order made in pursuance of any of those provisions. Protection of action taken under this Chapter.

(2) No suit or other legal proceeding shall lie against the Tribunal [2][[3][Commissioner, Additional Commissioner], Joint Commissioner, Deputy Commissioner] or Assistant Commissioner for any damage caused or likely to be caused anyting, in good faith, done or inttended, to be done pursuance of the provisions of this Chapter or any order made in pursuance of any of those provisions.

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[1] These words were substituted by Section 9 (1) of the Tamil Nadu Hindu Religious and_Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] These words were substituted by Section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[3] These words were substituted by Section 12 of the Tamil Nadu Hindu Religion and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu 50 of 2002).

CHAPTER-VIII

BUDGETS ACCOUNTS AND AUDIT.

Budget of Religious Institution.

86. (1) The trustee of every religious institution shall, before the end of March in each year, submit, in such form as may be specified by [1][the Commissioner], a budget showing the probable receipts and disbursements of the institution during the following fasli year:—

[2][(*a*) to the Commissioner, in the case of maths and specific endowments attached to maths;

(*b*) to the Joint Commissioner/Deputy Commissioner, in the case of institutions included in the list published under Section 46;

(*c*) to the Assistant Commissioner, in the case of other institution.]

(2) Every such budget shall make adequate provision for—

(*a*) the due maintenance of the objects of the institution and the proper performance of the services therein;

(*b*) the due discharge of liabilities of loans binding on the institution;

(*c*) the repair and renovation of the buildings connected with the institution, the provision made under this clause not being less than twenty-five per centum of the surplus in the income of the institution for the year;

(*d*) the contribution to the reserve fund of the institution at such per centum of the income as the [3][the Commissioner] may fix;

(*e*) the maintenance of the working balance.

(3) [4][The Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may, after giving notice to the trustee in the prescribed manner and after considering his representations, if any, make such alteration, omissions, or additions, in the budget as [5][he may] deem fit.

(4) Any trustee may, within one month from the date of the receipt by him of the order under sub-section (3), appeal against that order—

[6][(*a*) where the order has been made by the Assistant Commissioner, to the Joint Commissioner or Deputy Commissioner;

(*b*) where the order has been made by the Joint Commissioner or Deputy Commissioner, to the Commissioner;]

(*c*) where the order has been made by the Commissioner to the Government.

(5) If, in the course of a fasli year, the trustee finds it necessary to modify the provisions made in the budget in regard to the receipts or to the distribution of the amounts to be expended under the different heads, he may submit to [7][the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, his supplemental or revised budget, provided that no alteration shall be made

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[1] This expression was substituted by Section 44 (1)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] These clauses were substituted by Section 44 (1)(b) *ibid*

[3] This expression was substituted by Section 44 (2) *ibid.*

[4] This expression was substituted by Section 44 (3)(a) *ibid.*

[5] This expression was substituted by Section 44 (3)(b) *ibid.*

[6] These clauses were substituted by Section 44 (4) *ibid.*

[7] This expression was substitued by Section 44 (5) *ibid.*

in the amount allotted for discharge or liabilities and loans or in the working balance, and [1][the Commisioner, Joint Commissioner, Deputy Commissioner, or Assistant Commissioner], as the case may be, may make such alterations, omissions or additions as provided in sub-section (3).

(6) The trustee shall, within two months after the close of each fasli year, submit to [2][the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, in such form as may be fixed [3][by the Commissioner] a statement of actual receipts and disbursements relating to that fasli year, with particulars of expenditure, if any, incurred without sanction and explaining the necessity therefor or the urgency thereof [2][the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may, after considering the explanation of the trustee, approve and ratify such expenditure, if such expenditure was beneficial or necessary to the institution.

87. (1) The trustee of every religious institution shall keep regular accounts of all receipts and disbursements. Such accounts shall be kept for each fasli year separately and in such form and shall contain such particulars as may be specified by [4][the Commissioner]. Accounts and Audit

(2) The accounts of every religious institution shall be audited by auditors appointed in the prescribed manner and such auditors shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code.

(3) The accounts of every religious institution, the annual income of which as calculated for the purposes of Section 92 for the fasli year, immediately preceding is not less than [5][five lakhs rupees] shall be subject to concurrent audit, that is to say, the audit shall take place as and when the expenditure is incurred. The accounts of every other religious institution, the annual income of which calculated as aforesaid or the fasli year immediately preceding is not less than one thousand rupees, shall be audited annually or if [4][the Commissioner] so directs in any case or class of cases at shorter intervals.

(4) The accounts of any other religious institution, the annual income of which calculated as aforesaid for the fasli year immediately preceding is less than one thousand rupees shall be audited departmentally and no fee shall be levied therefor.

(5) It shall be the duty of the trustee of the institution concerned and all officers and servants working under him, his agent and any person having concern in the administration of the institution [6][to produce before the auditors within such period as may be prescribed] all accounts, records, correspondence, plans and other documents and property and moneys relating to the institution to furnish them with such information as may be required, and to afford them all such assistance and facilities as may be necessary or reasonable and as may be required in regard to the audit of the accounts of the institution.

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[1] This expression was substituted for the expression "the Temple Admininstration Board or Temple Administration District Committee" by Section 44(5) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This expression was substituted for the expression "Temple Administration Board" "Temple Administration District Committee" by Section 44(6) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996.)

[3] This expression was substituted for the expression "by the Temple Administration Board" by Section 44(6) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[4] This expression was substituted for the expression "the Temple Adinistration Board" by Section 45(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[5] This expression was substituted for the expression "sixty thousand rupees" by Section 45(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[6] These words were substituted for the words "to produce before the auditors" by Section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1974 (Tamil Nadu Act 27 of 1974).

Authority to whom Audit Report is to be submitted.

88. After completing the audit for any fasli year or shorter period, or for any transaction or series of transactions, as the case may be, the auditor shall send a report—

[1][(a) to the Commissioner, in respect maths and specific endowments attached to maths;

(b) to the Joint Commissioner, Deputy Commissioner, in respect of institutions included in the list published under Section 46; and

(c) to the Assistant Commissioner in respect of their institutions.]

Contents of Audit Report.

89. (1) The auditor shall specify in his report; all cases of irregular, illegal or improper expenditure, or of failure to recover moneys due or other property belonging to the religious institution or of loss or of waste of money or other property thereof, caused by neglect or misconduct or misapplication or collusion or fraudulent transactions or breach of trust on the part of the trustee or any other person.

(2) The auditor shall also report on such other matter relating to the accounts as may be prescribed, or on which [2][the Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may require him to report.

Rectification of defects disclosed in audit and order of surcharge against trustee, etc.

90. (1) The [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, shall send a copy of every audit report relating to the accounts of a religious institution to the trustee thereof, and it shall be the duty of such trustee to remedy any defects or irregularities pointed out by the auditor and report the same to the [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be.

(2) If, on a consideration of the audit report and the report of the trustee and after such inquiry as may be necessary, the [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, thinks that the trustee or any other person was guilty of irregular, illegal or improper expenditure, or of loss or waste of money or other property thereof caused by failure to recover moneys due or other property belonging to the religious institution or by neglect or misconduct or misapplication or collusion or fraudulent transactions or breach of trust, the [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, may after giving notice to the trustee or such person to show cause why an order of surcharge should not be passed against him and after considering his explanation, if any, by order certify the amount so spent or the amount or value of the property so lost or wasted, and direct the trustee or such person to pay within a specified time such amount or value personally:

Provided that if, in respect of any expenditure or dealing with the property of the institution, the trustee or such person, had obtained the directions of the [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, and had acted in accordance with such directions, he shall not be held liable.

(3) The [3][Commissioner, Joint Commissioner, Deputy Commissioner or Assistant Commissioner], as the case may be, shall forward a copy of the order under sub-section (2) with the reasons for the same by registered post to the trustee or person concerned.

(4) The trustee or other person aggrieved by such order may, within thirty days of the receipt by him of the order, either—

(*a*) apply to the Court to modify or set aside the order, and the Court, after taking such evidence as is necessary, may confirm, modify or remit the surcharge with such orders as to costs as it may think appropriate in the circumstances, or

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[1] These clauses were substituted by Section 46 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This expression was substituted by Section 47 *ibid.*

[3] This expression was substituted by Section 48(1), *ibid.*

(*b*) in lieu of such application, may appeal to the Government who shall pass such orders as they think fit.

(5) Neither the Court, nor the Government to which or to whom an application or appeal is made under sub-section (4) shall have power to stay the operation of the order pending the disposal of the application or appeal.

(6) An order of surcharge under this section against a trustee shall not bar a suit for accounts against him except in respect of the matter finally dealt with by such order.

(7) The Collector of the district in which is situated any property of the trustee or other person from whom an amount is recoverable by way of surcharge shall, on a requisition made by [1][the Commissioner] recover such amount as if it were an arrear of land revenue and pay the same to the religious institution concerned.

(8) Where [1][the Commissioner] is satisfied that the trustee or other person with intent to defeat or delay the execution of any order that may be made under sub-section (2) or sub-section (4)—

(*a*) is about to dispose of the whole or any part of his property; or

(*b*) is about to remove the whole or any part of his property from the jurisdiction of [1][the Commissioner],

may, unless adequate security is furnished, apply to the Court pending the decision of the Court or Government for conditional attachment of the said property or such part thereof, [2][as he thinks necessary].

91. The provisions of this Chapter shall apply to every religious institution, notwithstanding anything to the contrary contained in any scheme settled or deemed to have been settled under this Act. Chapter to apply notwithstanding provision in scheme.

[1] This expression was substituted by Section 48 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] This expression was substituted by Section 48(3), *ibid.*

CHAPTER-IX.

FINANCE

Religious institutions to pay an annual contribution to the Government.

92. (1) Every religious institution shall, from the income derived by it, pay to the Commissioner annually such contribution not exceeding [1][twelve per centum] of its income as may be prescribed in respect of the services rendered by the Government and their officers and for defraying the expenses incurred on account of such services.

[2][(2) Every religious institution, the annual income of which, for the fasli year immediately preceding as calculated for the purposes of the levy of contribution under sub-section (1), is not less than five thousand rupees, shall pay to the Commissioner annually, for meeting the cost of auditing its accounts. such further sum not exceeding one and a half per centum of its income upto five lakhs rupees and four per centum of its income if the income exceeds five lakhs, as the Commissioner may determine.]

(3) The annual payments referred to in sub-sections (1) and (2) shall be made notwithstanding anything to the contrary contained in any scheme settled or deemed to have been settled under this Act for the religious institution concerned.

(4) The Government shall pay the expenses incurred for the purposes of this Act, including the—

[3][(*i*) * * * *]

(*ii*) expenses of Consultative Committees and sub-committees thereof. constituted by the Government or by any officer or authority subordinate to the Government and specially authorised by them in this behalf,

(*iii*) cost of the publication of journals, books, annuals and descriptive accounts relating to religious institutions,

[4][(*iv*) expenses of the District Committees.]

Recovery of costs and expenses incurred on legal proceedings.

93. Notwithstanding anything contain in sub-section (1) of section 102, all costs, charges and expenses incurred by [5][the Government,] [6][an Additional Commissioner,] the Commissioner, [7][a Joint Commissioner], Deputy Commissioner, or an Assistant Commissioner as a party to, or in connection with, any legal proceeding in respect of any religious institution shall be payable out of the funds of such institution, except in cases where a liability to pay the same has been laid on any party or other person personally and the right to reimbursement under this section has been negatived in express terms.

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[1] This expression was substituted for the expression "eleven per centum" by Section 3 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2006 (Tamil Nadu Act, of 2006). Previously for the expression "ten per centum", the expression "eleven per centum was substituted by Section 49(1). of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act, 39 of 1996).

[2] This sub-section was substituted by section 49 (2), *ibid.*

[3] This clause was omitted by section 27 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[4] This clause was substituted by section 49 (3) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[5] The expression "the Government, the Temple Administration Board, a District Committee" was substituted by section 48 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "the Temple Administration Board, a District Committee" was omitted by Section 50 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[6] The expression "the Commissioner, a Joint Commissioner" was substituted by section 12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[7] The expression "the Commissioner, and Additional Commissioner" was substituted by section 13 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

Assessment and recovery of contributions, costs, charges and expenses.

94. (1) The contributions, costs, charges and expenses payable under sections 92 and 93 shall be assessed on and notified to the trustee of the religious institution concerned in the prescribed manner:

Provided that if for any reason, any portion of the contribution, costs, charges and expenses has escaped assessment, the Commissioner may, within the prescribed period, serve on the trustee a notice assessing him to the portion of the contribution, costs, charges or expenses, as the case may be, due and demanding payment thereof within fifteen days from the date of such service; and the provisions of this Act and the rules made thereunder shall, so far as may be, apply as if the assessment was made in the first instance.

(2) (*a*) Such trustee may, within fifteen days from the date of the receipt of the notice under sub-section (1) or under the proviso thereto or within such further time as may be granted by the Commissioner, prefer his objection thereto, if any, to the Commissioner in writing. Such objection may relate either to his liability to pay or to the amount specified in the notice. The Commissioner shall consider such objection and give his decision confirming, withdrawing or modifying his original notice.

(*b*) Within one month from the date of the receipt of the notice of assessment, or when objection has been preferred, within one month from the date of the decision of the Commissioner, or within such further time as may be granted by him, such trustee shall pay the amount specified in the notice under sub-section (1) or under the proviso thereto or the amount as fixed by the Commissioner on objection.

(3) If the trustee fails to pay the amount aforesaid within the time allowed, the Collector of the district in which any property of the religious institution is situated shall, on requisition made to him in the prescribed manner by the Commissioner and subject to the provisions of this section, recover such amount as if it were an arrear of land revenue.

(4) (*a*) On receipt of a requisition under sub-section (3), the Collector shall issue a notice to the trustee concerned—

(*i*) requiring him, within fifteen days from the date of the service thereof, to pay the amount mentioned in the requisition and specified in the notice; and

(*ii*) stating that on default, such amount will be recovered as if it were an arrear of land revenue.

(*b*) If, within the period of fifteen days aforesaid, the amount demanded is not paid, the Collector shall proceed to recover the amount specified in the notice (with the charges of collection) as if it were an arrear of land revenue.

(5) The Collector shall, on receipt of a requisition under sub-section (3), withhold the amount mentioned therein out of the tasdik or any other allowance or amount payable by the Government to the religious institution concerned but where the tasdik or other allowance or amount is insufficient for the purpose, the Collector shall withhold the tasdik or other allowance or amount available and recover the balance as if it were an arrear of land revenue.

(6) Places of worship, including temples and tanks and places where utsavams are performed, idols, vahanams, jewels and such vessels and other articles of the religious institution as may be necessary in accordance with the usage of the institution for purposes of worship or processions shall not be liable to be proceeded against in pursuance of sub-sections (3). (4) and (5).

(7) Instead of selling the property after attachment thereof under the provisions of the [1][Tamil Nadu] Revenue Recovery Act, 1864 ([1][Tamil Nadu] Act II of 1864,) it shall be open to the Collector at the instance the Commissioner to appoint a Receiver to take possession of the property or such portion thereof as may be necessary and collect the income thereof until the amount sought to be recovered is realised. The remuneration, if any, paid to the Receiver, and the other expenses incurred by him shall be paid out of the income of the institution concerned.

(8) No suit, prosecution or other legal proceeding shall be entertained in any Court of Law against the Government or any officer or servant of the Government for anything done or intended to be done in good faith in pursuance of this section.

Contribution not to be levied in certain cases.

95. It shall not be competent for the Commissioner to levy any contribution for more than three faslis immediately preceding the fasli in which a notice of assessment is issued under section 94.

[1] These words were substituted by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

CHAPTER-X.

ENDOWMENTS ADMINISTRATION FUND.

Religious and Charitable Endowments Administration Fund.

96. (1) There shall be established a Fund to be called the [1][Tamil Nadu Hindu Religious and Charitable Endowments Administration Fund]. The Fund shall vest in the Commissioner.

(2) The assets which devolved on the Government under section 101 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), the sums which may be transferred to the Commissioner by the Government, the sums due to the Government under the said Act, the contributions payable under sub-section (1) of section 92 and the further sums payable under sub-section (2) of section 92 shall, when realised, be credited to the said Fund. It shall be lawful for the Commissioner to accept to the credit of the said Fund grants or loans from the Government and grants from any private person. The Commissioner shall, out of the said Fund, repay to the Government sums paid by the Government under sub-section (4) of section 92 and loans received from the Government.

Creation of Hindu Religious and Charitable Endowments Common Good Fund.

97. (1) It shall be lawful for [2][the Commissioner] to create a Fund to be called the Hindu Religious and Charitable Endowments Common Good Fund [3][hereinafter in this section referred to as the said Fund] out of the contributions voluntarily made by the religious institutions from their surplus funds or by any person for the renovation and preservation of needy temples and their [4][buildings and paintings, for the promotion and propagation of tenents common to all or any class of religious institutions and for any of the purposes specified in sub-section (1) of section 66].

[5][1-A) [The Commissioner may, on a direction from the Government, transfer to the said Fund, any surplus or such portion thereof, as may be specified in the direction, remaining in the [6][Tamil Nadu Hindu Religious and Charitable Endowments Administration Fund] after the repayment of the amounts specified in sub-section (2) of section 12 and sub-section (2) of section 96.]

(2) The said Fund shall be vested in, and administered by [7][the Commissioner] in such manner as may be prescribed.

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[1] This expression was substituted by paragraph 3 (1) of, and the Schedule to, the Tamil Nadu Adaptation of Laws Order, 1970.

[2] These words were substituted for the words "the Temple Administration Board" by Section 51 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the expression "the Commissioner" was substituted by Section 49(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] These brackets and words were inserted by section 2 (a) (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1967 (Tamil Nadu Act 23 of 1967).

[4] This expression was substituted by Section 2 (a) (ii), *ibid.*

[5] This sub-section was inserted by Section 2(b) *ibid.*

[6] This expression was substituted by paragraph 3 (i) of, and the Schedule to, the Tamil Nadu Adaption of Laws Order, 1970.

[7] These words were substituted by section 51 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[1][CHAPTER X-A]

DEVASWOM FUND.

Maintenance of Incorporated Devaswoms out of Devaswom Fund.

97-A. The Board of Trustees constituted under clause (b) of sub-section (1) of section 47 shall, out of the Devaswom Fund, established under sub-section (1) of section 112 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) and referred to in section 97-B, maintain the Incorporated Devaswoms, keep in a state of good repair the temples, buildings and other appurtenances thereto, administer the said Devaswoms in accordance with the recognised usages, make contributions to other Devaswoms in the transferred territory and meet the expenditure for the customary religious ceremonies and may provide for the educational uplift, social and cultural advancement and economic betterment of the Hindu Community.

The Devaswom Fund.

97-B. The Devaswom Fund shall consist of—

(*i*) The sum of thirteen lakhs and fifty thousand rupees mentioned in Article 290-A of the Constitution of India as payable to the Devaswom Fund in the State of Tamil Nadu and the share of the Devaswom Surplus Fund mentioned in sub-section (2) of section 112 of the States Reorganisation Act, 1956 (Central Act 37 of 1956) transferred to the said Devaswom Fund;

(*ii*) the moneys realised from time to time by the sale of movable properties belonging to the said Devaswoms;

(*iii*) all voluntary contributions and offerings made by devotees;

(iv) profits and interests received from investments of funds belonging to the said Devaswoms; and

(*v*) all other moneys belonging to, or other income received by, the said Devaswoms.

Devaswom Surplus Fund and its administration.

97-C. The unspent balance of each year out of the Devaswom Fund referred to in section 97-B or such portion of it, as may be determined by the Board of Trustees constituted under clause (b) of sub-section (1) of section 47, and approved by [2][the Commissioner] shall be added on to the Devaswom Surplus Fund. The Devaswom Surplus fund shall be administered, subject to the direction and control of the [2][the Commissioner].

Devaswom properties.

97-D. Immovable properties entered or classed in the revenue records as Devaswom Vaga or Devaswom Poramboke and such other Pandaravaka lands as are in the possession or enjoyment of the Incorporated Devaswoms after the 30th Meenam 1097, corresponding to the 12th April 1922 shall be dealt with as Devaswom properties. The provisions of the Tamil Nadu Land Encroachment Act, 1905 (Tamil Nadu Act III of 1905), shall be applicable to Devaswom lands as in the case of Government lands.

Unincorporated Devaswoms.

97-E. The properties and Funds of the Unincorporated Devaswoms shall be kept distinct and separate as heretofore and shall not be utilised except for the purposes of those Devaswoms.

Explanation I.—The sum of eighteen thousand rupees paid annually by the Government to the Board of Trustees constituted under clause (b) of sub-section (1) of section 47 by virtue of section 14 of the Kanyakumari Sree Pandaravaka Lands (Abolition and Conversion into Ryotwari) Act, 1964 (Tamil Nadu Act 31 of 1964), shall be deemed to be the funds of the Unincorporated Devaswoms mentioned in Part II of Schedule II.

Explanation II.— The sum of two thousand rupees paid annually by the Government to the Board of Trustees constituted under clause (b) of sub-section (1) of section 47 by virtue of section 28 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act II of 1973), shall be deemed to be the funds of the Unincorporated Devaswoms mentioned in Part III of Schedule II.].

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[1] Chapter X-A was inserted by section 9 of the Tamil Nadu Religious and Charitable Endowments (Third Amendment) Act, 1974. (Tamil Nadu Act 50 of 1974).

[2] These words were substituted by section 52 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996. (Tamil Nadu Act 39 of 1996.)

CHAPTER XI

MISCELLANEOUS.

Public officers to furnish copies of or extracts from certain documents.

98. Notwithstanding anything contained in any Act, or rule having the force of law, all public officers having custody of any record, register, report or other document relating to a religious institution or any movable or immovable property of such institution, shall furnish such copies of or extracts from the same as may be required by [1][the [2][[3][Commissioner], Additional Commissioner,] Joint Commissioner, Deputy Commissioner].

Power to inspect.

99. [4][[5][[6][The Commissioner, the Additional Commissioner], a Joint Commissioner,] a Deputy Commissioner or an Assistant Commissioner shall, subject to such conditions and restrictions as may be prescribed, be entitled at all reasonable times, to inspect in any public office any record, register or other document, relating to a religious institution, or any movable or immovable property of such institution.

Bequest under will for benefit of religious institution.

100. (1) Where under any will, a bequest has been made in favour of a religious institution or where such bequest itself creates a religious institution, it shall be the - duty of the executor under the will to forward a copy thereof to the [7][(the Joint or Deputy or Assistant Commissioner of the division] where such will may have been or is required to be, registered.

(2) No probate of any such will or letters of administration with such will annexed shall be granted by any Court unless it is satisfied that a copy of such will has been forwarded to the [8][Joint Commissioner, Deputy Commissioner or Assistant Commissioner] as provided by sub-section (1).

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[1] The expression "the Temple Administration Board, District Committee, Commissioner" was substituted by section 51 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration Board, District Committee" was omitted by section 53 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] The expression "Commissioner, Joint Commissioner, Deputy Commissioner" was substituted by section 13 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[3] The expression "Commissioner, Additional Commissioner" was substituted by section 14 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[4] The expression "the Temple Administration Board, District Committee, the Commissioner" was substituted by section 52 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, the expression "Temple Administration Board, District Committee" was omitted by section 54 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[5] The expression "Commissioner, a Joint Commissioner" was substituted by section 14 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[6] The expression "The Commissioner, the Additional Commissioner" was substituted by section 15 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[7] This expression was substituted by section 55 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously for the words "the Deputy or Assistant Commissioner of the division", the words "the District Committee having jurisdication over the area" was substituted by section 53(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[8] This expression was substituted by section 55 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously for the words "the Deputy or Assistant Commissioner", the words "the District Committee" were substituted by section 53(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

Putting Trustee or Executive Officer in possession.

101. (1) Where a person has been appointed—

(*a*) as trustee or executive officer of a religious institution, or

(*b*) to discharge the functions of a trustee of a religious institution in accordance with the provisions of this Act, in any scheme framed by the Board before the 30th September 1951, and such person is resisted in, or prevented from, obtaining possession of the religious institution or of the records, accounts and properties thereof, by a trustee, office-holder or servant of the religious institution who has been dismissed or suspended from his office or is otherwise not entitled to be in possession or by any person claiming or deriving title from such trustee, office-holder or servant, not being a person claiming in good faith to be in possession on his own account or on account of some person not being such trustee, office holder or servant, any, *Presidency Magistrate or any Magistrate of the first class in whose jurisdiction such institution or property is situated shall, on application by the person so appointed and on the production of the order of appointment, and where the application is for possession of property, of a certificate by [1][the Commissioner] in the prescribed form setting forth that the property in question belongs to the religious institution, direct delivery to the person appointed as aforesaid of the possession of such religious institution, or the records, accounts and properties thereof, as the case may be:

Provided however that before issuing any such certificate in respect of any property [1][the Commissioner] shall give notice to the trustee, office-holder or servant of the religious institution, as the case may be, [2][of his intention] to issue the certificate, and consider the objections, if any, of such trustee, office-holder or servant:

Provided further that for the purpose of proceedings under this sub-section, the certificate aforesaid shall be conclusive evidence that the properties to which it relates belong to the religious institution:

Provided also that nothing contained in this sub-section shall bar the institution of a suit by any person aggrieved by an order under this sub-section for establishing his title to the said property.

Explanation.—A person claiming under an alienation contrary to the provisions of section 34 or 41 shall not be regarded as a person claiming in good faith within the meaning of this sub-section.

(2) *The Presidency Magistrate or the Magistrate of the first class referred to sub-section (1) may, pending disposal of an application for directing delivery to the person

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[1]The expression was substituted by section 56 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously for the words "the Commissioner", the words "the Temple Administration Board" was substituted by section 54 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2]This expression was substituted by section 56(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the words "of his intention" the words "of its intention" was substituted by section 54(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

*According to clauses (a) and (c) of sub-section (3) of section 3 of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974), any reference to a Magistrate of the first class shall be construed as a reference to a Judicial Magistrate of the first class and any reference to a Presidency Magistrate shall be construed as a reference to a Metropolitan Magistrate with effect on and from 1st April 1974.

appointed of the possession of the properties mentioned in the certificate by the [1][the Commissioner] appoint a Receiver to take possession of such properties or such portion thereof as may be necessary. The remuneration, if any paid to the Receiver and other expenses incurred by him shall be paid out of the income of the religious institution concerned.

Cost of proceedings, etc.

102. (1) The costs, charges and expenses of and incidental to any suit, appeal or application to a Court under this Act shall be in the discretion of the Court, which may, subject to the provisions of section 93 direct the whole or any part of such costs, charges and expenses to be met from the property or income of the religious institution or endowment concerned or to be borne and paid in such manner and by such persons as it thinks fit.

(2) The costs, charges and expenses of and incidental to any appeal, application or other proceeding before [2][the Commissioner or [3](a Joint Commissioner or a Deputy Commissioner) shall be in his discretion and he, shall have] full power to determine by whom or out of what funds and to what extent such costs, charges and expenses are to be paid; and the order passed in this regard may be transferred for execution to the Court and shall be executed by the Court as if the order had been passed by itself if and in so far as the Court considers the order to be a reasonable one.

Trustee not to lend or borrow moneys without sanction.

103. No trustee shall either lend moneys of, or borrow moneys for the purpose of, or on behalf of, the religious institution of which he is the trustee except with the sanction of such authority and subject to such conditions and limitations as may be prescribed.

Explanation.—For the purposes of this section, trustee includes the executive officer or other person in whom the administration of a religious institution is vested.

Court-fees to be paid as prescribed by schedule.

104. Notwithstanding anything contained in the [4][Tamil Nadu] Court-fees and Suits Valuation Act, 1955 ([4][Tamil Nadu] Act XIV of 1995), the proper fees for the documents described in columns (1) and (2) of [5][Schedule III] shall be the fees indicated in column (3) thereof.

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[1]These words were substituted by section 56 (1) of the Tamil Nadu Hindu Religious and Charitable Endowment, (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the words "the Commissioner", the words "the Temple Administration Board" was substituted by section 54 (1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2]The expression "the Temple Administration Board or a District Committee or the Commissioner or a Deputy Commissioner shall be in its or his descretion, as the case may be, and it or he, as the case may be, shall have" was substituted for the expression "the Commissioner or a Deputy Commissioner shall be in his discretion and he shall have" by section 55 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991) and subsequently the expression "Temple Administration District Committee" for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993) and the expression "the Temple Administration Board or a Temple Administration District Committee of " was omitted by section 57(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996); the expression "in his discretion and he" was substituted for the expression "in its or his discretion, as the case may be and it or he, as the case may be" by section 57(2), *ibid.*

[3]This expression was substituted for the expression "a Deputy Commissioner" by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[4]These words were substituted for the "Word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[5]This expression was substituted by section 10 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

Saving.

105. Nothing contained in this Act shall—

(a) save as otherwise expressly provided in this Act or the rules made thereunder, affect any honour, emolument or perquisite to which any person is entitled by custom or otherwise in any religious institution, or its established usage in regard to any other matter; or

(b) authorise any interference with the religious and spiritual functions of the head of a math including those relating to the imparting of religious instruction or the rendering of spiritual service.

Removal of discrimination in the distribution of prasadams or theerthams.

106. Notwithstanding anything in this Act or in any text, rule or interpretation of Hindu law, or any custom or usage as part of that law or in any other law or in any decree of Court, there shall be no discrimination in the distribution of any Prasadam or Theertham in any religious institution on grounds only of caste, sex, place of birth or any of them.

Explanation.—In this section—

(a) "Prasadam" means any cooked rice or other eatable, any fruit, flower, leaf, vibuthi, kumkumam, tulsi, vilvam, turmeric, sandalpaste and includes such other thing as the Government may, by notification, specify;

(b) "Theertham" means sacred water, jaggery water or milk and includes such other liquid as the Government may, by notification, specify.

Act not to affect rights under Article 26 of the Constitution.

107. Nothing contained in this Act shall, save as otherwise provided in section 106 and in clause (2) of Article 25 of the Constitution, be deemed to confer any power or impose any duty in contravention of the rights conferred on any religious denomination or any section thereof by Article 26 of the Constitution.

Bar of suits in respect of administration or management of religious institutions, etc.

108. No suit or other legal proceeding in respect of the administration or management of a religious institution or any other matter or dispute for determining or deciding which provision is made in this Act shall be instituted in any Court of Law, except under, and in conformity with, the provisions of this Act.

Central Act 36 of 1963 not to apply for recovery of properties of religious institution.

[1][109. Nothing contained in the Limitation Act, 1963 (Central Act 36 of 1963) shall apply to any suit for possession of immovable property belonging to any religious Institution or for possession of any interest in such property.]

Procedure and powers at inquiries under Chapters V and VI.

110. (1) Where a Commissioner a Joint Commissioner [2][or a Deputy Commissioner] makes an inquiry or hears an appeal under Chapter V or Chapter VI, the inquiry shall be made and the appeal shall be heard, as nearly as may be, in accordance with the procedure applicable under the Code of Civil Procedure, 1908 (Central Act V of 1908) to the trial (of suits or the hearing of appeals, as the case the may be.

(2) The provisions of the Indian Evidence Act, 1872 (Central Act I of 1872), and the Indian Oaths Act, 1873 (Central Act X of 1873), shall apply to such inquiries and appeals.

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[1] This section was substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 2003 (Tamil Nadu Act 28 of 2003).

[2] This expression was substituted for the expression "or a Deputy Commissioner" by section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

(3) The Commissioner [1][or a Joint Commissioner or a Deputy Commissioner] holding such an inquiry or hearing such an appeal shall be deemed to be a person acting judicially within the meaning of the Judicial Officers Protection Act, 1850 (Central Act XVIII of 1850).

Notifications, orders, etc., under Act not to be questioned in Court of Law.

111. Save as otherwise expressly provided in this Act, no notification or certificate issued, order passed, decision made, proceedings or action taken, scheme settled, or other thing done under the provisions of this Act by [2][the Government(***)][3][4]{the Commissioner or the Additional Commissioner or a Joint Commissioner] or a Deputy Commissioner, or an Assistant Commissioner shall be liable to be questioned in any Court of Law.

112—113 [5][***]

Power of Government to direct disposal of appeal or revision pending before the Commissioner by a judicial officer.

[6][113-A. (1) Notwithstanding anything contained in this Act or in any other law for the time being in force the Government may, by notification, direct that any appeal or revision pending before the Commissioner under this Act shall be disposed of by a judicial officer not below the rank of Subordinate Judge.

(2) For the purposes of this section, the officer referred to in sub-section (1) shall have all the powers of the Commissioner under this Act and any decision or order passed by such officer under this section shall be deemed to be a decision or order passed by the Commissioner under this Act] .

Power of Government to call for records and pass orders.

114. (1) Government may call for and examine the record of[7]{[8][[9](***) the Commissioner) or the Additional Commissioner, } or any Joint or Deputy or Assistant Commissioner,] or of any trustee in respect of any proceeding, not being a proceeding in respect of which

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[1] This expression was substituted for the expression "or a Deputy Commissioner" by section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] The words "the Government, the Temple Administration Board, a District Committee" were substituted for the words "the Government" by section 56 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991), and subsequently, the expression "Temple Administration District Committee" was substituted for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993) and the expression "the Temple Administration Board, a Temple Administration District Committee" was omitted by section 58 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3] These words were substituted for the words "the Commissioner" by section 15 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[4] This expression was substituted for the expression "the Commissioner" by section 16 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[5] These sections were omitted by section 31 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[6] This section was inserted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1961 (Tamil Nadu Act 40 of 1961).

[7] This expression was substituted for the expression "the Commissioner" by section 17 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[8] These words were substituted for the words "the Commissioner or any Deputy or Assistant Commissioner" by section 16 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[9] The words "the Temple Administration Board, any District Committee the Commissioner" were substituted for the words "the Commissioner" by section 57 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991), and subsequently, the expression "the Temple Administration District Committee" was substituted for the expression "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993) and the expression "the Temple Administration Board, any Temple Administration District Committee" was omitted by section 59 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

a suit or an appeal or application to a Court or an appeal to the Government is provided by this Act to satisfy themselves as to the regularity of such proceeding or the correctness, legality or propriety of any decision or order passed therein; and, if, in any case, it appears to the Government that any such decision or order should be modified, annulled, reversed or remitted for reconsideration, they may pass orders accordingly:

Provided that the Government shall not pass any order prejudicial to any party unless he has had a reasonable opportunity of making his representations.

(2) The Government may stay the execution of any such decision or order, pending the exercise of their powers under sub-section (1) in respect thereof.

(3) No application to the Government for the exercise of their power under this section shall be made in respect of any matter unless an application had already been made in respect of the same matter to the Commissioner under section 21 and had been disposed of by him.

(4) Every application to the Government for the exercise of their power under this section shall be preferred within three months from the date on which the order or proceeding to which the application relates was communicated to the applicant.

Power of Government to review.

[1][114.A. (1) The Government may either on their own motion or on application [1]by any person aggrieved by an order of the Government under item (iii) of clause (a) or the second proviso to clause (a) of sub-section (1) of section 47 or the second proviso to sub-section (1) of section 49, review any such order,—

(a) on the basis of the discovery of new and important facts:—

(i) which were not then within the knowledge of the Government when the order was made; or

(ii) which, after the exercise of due diligence where not then within the knowledge of the applicant or could not be produced, by him when the order was made; or

(b) on the basis of some mistake or error apparent on the face of the record; or

(c) for any other sufficient reasons and pass such order thereon as they think fit:

Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter:

Provided further that no application for review shall be preferred more than once in respect of the same order.

(2) Every application for review shall be preferred within such time and in such manner as may be prescribed.

(3) The decision or order passed on the application for review shall be final.

(4) The Government may pass such interlocutory orders pending the decision on the application for review as the Government may deem fit.

(5) The Government may award costs in any proceedings for review to be paid by the applicant as they deem fit.]

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[1]This section was omitted by section 58 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1961) and again inserted by section 60 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

Limitation.

115. In computing the period of limitation prescribed under this Act for any proceeding, suit, appeal or application for revision against any order or decree passed under this Act, the time requisite for obtaining a certified copy of such order or decree shall be excluded.

Explanation.—For the purposes of this section, order includes any annexure to such order.

Power to make rule.

116. (1) The Government may, by notification, make rules to carry out the power to make rules to carry out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for—

(i) all matters expressly required or allowed by this Act to be prescribed;

(ii) the form and manner in which applications and appeals should be submitted to [1][the Government, ***], [2][[3](the commissioner or the Additional), a Joint Commissioner or a Deputy Commissioner or an Assistant Commissioner];

(iii) the powers of [1][the Government, ***] [4][[5](the Commissioner or the Additional Commissioner,) a Joint Commissioner], a Deputy Commissioner or an Assistant Commissioner to hold inquiries, to summon and examine witnesses and to compel the production of documents;

(iv) the inspection of documents and the fees to be levied for such inspection;

(v) the fees to be levied for the issue and service of processes and notices;

(vi) the grant of certified copies and the fees to be levied therefor;

(vii) the budgets, reports, accounts, returns or other information to be submitted by trustees;

(viii) the convening of meetings of trustees and the quorum for, and the conduct of business at such meetings;

(ix) the manner in which the opinions of trustees shall be ascertained otherwise than at meetings;

(x) the proper collection of the income of, and the incurring of expenditure by, religious institutions;

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[1] The words "the Government, the Temple Administration Board, a District Committee" were substituted for the words "the Government" by section 59(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991), and subsequently, the expression "the Temple Administration District Committee" were substituted for the words "District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowment (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993) and the epression "the Temple Administration Board, a Temple Administration District Committee" was omitted by section 61(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2] These words were substituted for the words "the Commissioner or a Deputy or an Assistant Commissioner" by section 17(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[3] This expression was substituted for the expression "the Commissioner" by section 18(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002).

[4] This expression was substituted for the expression "the Commissioner" by section 17(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1993 (Tamil Nadu Act 18 of 1993).

[5] This expression was substituted for the expression "the Commissioners" by section 18(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 2002 (Tamil Nadu Act 50 of 2002.)

(xi) the custody of the moneys of religious institutions, their deposit in, and withdrawal from, banks, and the investment of such moneys;

(xii) the custody of jewels and other valuables and documents of religious institutions and the conditions and restrictions subject to which the jewels and other valuables of religious institutions may be disposed of;

[1][(xii-a) the manner in which, the persons (including the State Trading Corporation) to whom, the conditions and restrictions subject to which, movable properties of any religious institution including human hairs and other articles received as offerings in the religious institutions, shall be sold or otherwise disposed of;]

(xiii) the manner in which and the period for which leases of properties of religious institutions shall be made;

(xiv) the manner in which the accounts of religious institutions shall be audited and published, the time and place of audit and the form and contents of the auditor's report;

(xv) the method of calculating the income of a religious institution for the purpose of levying contribution and the rate at which it shall be levied;

(xvi) the security, if any, to be furnished by officers and servants employed for the purposes of this Act;

(xvii) the preservation, maintenance, management and improvement of the properties and buildings of religious institutions including architectural, sculptural and epigraphical features;

(xviii) the inspection and supervision of the properties and buildings of religious institutions, the reports to be submitted by persons making such inspection and supervision and the fees leviable for such inspection, supervision and report;

(xix) the preservation of the images in temples;

(xx) the grant of travelling and halting allowances to the trustees;

[2][(xxi) the grant of travelling and halting allowances to the members of—

(*a*) the Advisory Committee;

(*b*) the District Committee;

(*c*) the Consultative Committee or sub-committee thereof constituted under sub-section (4) of section 92].

(xxii) the preparation and sanction of the estimates and acceptance of tenders, in respect of public works and for supplies in religious institutions;

[3][(xxiii) the qualifications to be possessed by the officers and servants for appointment to offices in religious institutions and the conditions of service of all such officers and servants;]

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1. This clause was inserted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1974 (Tamil Nadu Act 26 of 1974).

2. This clause was substituted by section 61(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

3. This clause was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971).

(xxiv) the manner of proof of the fact that a person professes Hindu religion for the purposes of this Act;

(xxv) the grant of pensions or gratuities to officers and servants of the Board who retired before the 30th September 1951; [1][* * *]

(xxvi) the grant of gratuities to the heirs of deceased officers and servants of the Board including those who had retired before the 30th September 1951; [2] [and] .

[3][(xxvii) (a) the manner in which the hundials and other receptacles in a religious institution for putting as offerings cash or other valuables, shall be installed, maintained, opened and sealed; and

(b) ensuring proper safeguards of such hundials and receptacles.]

(3) All rules made and all notifications issued under this Act, shall, as soon as possible after they are made or issued, be placed on the table of the both the Houses of the Legislature_and shall be subject to such modifications by way of amendment or repeal as the Legislature may make either in the same session or in the next session.

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1. The word "and" was omitted by section 2(1) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1973 (Tamil Nadu Act 22 of 1973).

2. The word "and" was added by section 2(2), *ibid.*

3. The clause was added by section 2(3), *ibid.*

CHAPTER XII

TRANSITIONAL.

Construction of reference to the Board, President or Commissioner.

117. Any reference to the Board or its President or a Commissioner thereof contained in any enactment in force in the [1][State of Tamil Nadu] or in any notification, order, scheme, rule, form or by-law made under any such enactment and in force in the State, shall, on and from the 30th September 1951, be construed as a reference to the Commissioner appointed or deemed to have been appointed under this Act:

[2][Provided that it shall be competent for the Commissioner to delegate by order any of the powers devolved upon him under this section, to [3][the Joint Commissioner or the Deputy Commissioner] or Assistant Commissioner specified in such order subject to such conditions and restrictions as the Commissioner may specify in this behalf; and the Commissioner may withdraw any of the powers delegated to [3][the Joint Commissioner or the Deputy Commissioner] or Assistant Commissioner under this section.]

Repeals and savings.

118. (1) The Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951) (hereinafter in this section referred to as the said Act) is hereby repealed.

(2) Notwithstanding the repeal of the said Act by sub-section (1)—

(*a*) all rules made, or deemed to have been made, notifications or certificates issued or deemed to have been issued, orders passed or deemed to have been passed, decisions made or deemed to have been made, proceedings or action taken or deemed to have been taken, schemes settled or deemed to have been settled and things done or deemed to have been done by the Government, the Commissioner, a Deputy Commissioner, an Area Committee or an Assistant Commissioner under the said Act, shall, in so far as they are not inconsistent with this Act, be deemed to have been made, issued, passed, taken, settled or done by the appropriate authority under the corresponding provisions of this Act, and shall have effect accordingly;

(*b*) (*i*) if any provision contained in any scheme settled or deemed to have been settled under the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927), including a scheme settled under section 92 of the Code of Civil Procedure, 1908 (Central Act V of 1908), and in force immediately before the 30th September 1951 is repugnant to any provision contained in this Act or the rules made thereunder, the latter provision shall prevail, and the former provision shall, to the extent of the repugnancy, be void;

(*ii*) all powers conferred and all duties imposed by such scheme on any Court or Judge or any other person or body of persons not being a trustee or trustees or an honorary officer or servant of the religious institution or endowment, shall be exercised and discharged by the Commissioner, [4][Joint Commissioner, Deputy Commissioner] [5][. ...] or the Assistant Commissioner, as the case may be, in accordance with the provisions of this Act;

(*c*) all orders made under section 67 of the Madras Hindu Religious Endowments Act, 1926 (Madras Act II of 1927), shall notwithstanding that they are inconsistent with this Act, continue in force, but any such order may at any time be modified or cancelled by the [6][Joint Commissioner or the Deputy Commissioner as the case may be] if it is

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[1] This expression was substituted by the Tamil Nadu Adaptation of Laws Order, 1969 as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[2] This proviso was added by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1973 (Tamil Nadu Act 5 of 1974).

[3] These words were substituted by section 12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[4] These words were substituted by section 13(1), *ibid.*

[5] The words "the Area Committee" were omitted by section 34 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act of 19 of 1968).

[6] These words were substituted by section 13 (2), *ibid* of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

an order made under sub-section (1) or sub-section (3) of that section and by the Commissioner if it is an order made under sub-section (4) or sub-section (5) of that section; and any person aggrieved by any modification or cancellation made by the [1][Joint Commissioner or the Deputy Commissioner as the case may be,] may prefer an appeal to the Commissioner within such time as may be prescribed.

(3) The mention of particular matter in this section shall not be held to prejudice or affect the general application of sections 8 and 18 of the [2][Tamil Nadu] General Clauses Act, 1891 ([2] [Tamil Nadu] Act I of 1891), with regard to the effect of repeals.

Conditions of service of certain persons.

119. (1) The Conditions of service appointed under sub-section (1) of section 104 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951) shall be regulated by rules made by the Government from time to time as if they had entered the service of the Government on the date of their first entertainment as a member of the Board or as its subordinate, as the case may be.

(2) To those not so appointed, the Government may accord such relief by way of pension, gratuity, provident fund or leave with allowances as they may, in their discretion deem fit.

(3) No Court shall entertain any suit or application for damages or compensation by any member of the Board or any of its subordinates affected by sub-section (1) of section 104 of the Madras Hindu Religious and Charitable Endowments Act, 1951 (Madras Act XIX of 1951), or for the variation of the relief, if any, granted under sub-section (2) of this section.

Board of Trustees' control over Karanma services.

[3][119-A. The Board of Trustees constituted under clause (b) of sub-section (1) of section 47 shall, subject to the provisions of this Act and to such conditions as may be prescribed, have control over the holders of all Karanma Services and also over all the properties and other emoluments attached thereto.]

Commissioner to repay certain sums to the Government.

120. Any sum paid by the Government before the publication of this Act in the *[4]*Fort St. George Gazette* for the expenses of Consultative Committes or sub-committees thereof shall be repaid to the Government by the Commissioner from out of the [5][Tamil Nadu Hindu Religious and Charitable Endowments Administration Fund] under sub-section (2) of section 96 of this Act, as if sub-section (4) of section 92 of this Act were in force at all relevant times.

Power to amend, alter or add to Schedule I.

[6][120-A. The Government may, from time to time by notification, amend, alter or add to Schedule I].

[7][121. * * *]

[8][122. * * *]

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[1] These words were substituted by section 13(2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] These words were substituted for the word "Madras" by the Tamil Nadu Adaptation of Laws Order, 1969, as amended by the Tamil Nadu Adaptation of Laws (Second Amendment) Order, 1969.

[3] This section was inserted by section 11 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment) Act, 1974 (Tamil Nadu Act 50 of 1974).

[4] Now the Tamil Nadu Government Gazette.

[5] This expression was substituted by paragraph 3 (1) of, and Schedule to, the Tamil Nadu Adaptation of Laws Order, 1970.

[6] This section was inserted by section 12 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment)Act, 1974 (Tamil Nadu Act 50 of 1974).

[7] This section was omitted by section 13, *Ibid.*

[8] This section was omitted by section 35 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1968 (Tamil Nadu Act 19 of 1968).

[1]SCHEDULE-I.

[*See* Section 6 (12)]

List of Incorporated Devaswoms.

Group	*Taluk.*	*Number and name of Devaswom.*	*Major, Minor or Petty.*
(1)	(2)	(3)	(4)
Bhoothapandy	Thovala	1 Bhoothapandy	Major
		2 Azhagianambi	Do.
		3 Thiruvenkithapper	Do.
		4 Thiruppathisaram	Do.
		5 Thazhakudy	Do.
		6 Thovala	Do.
		7 Aruvamozhy	Do.
		8 Darasanamcope	Do.
		9 Chiramatom	Minor
		10 Bhuthapandyperumal	Do.
		11 Harihara Vinayagar	Do.
		12 Attinkarakrishnaswamy	Do.
		13 Madavilagam	Do.
		14 Jadayupuram	Do.
		15 Bhavagavathy Kottaram	Do.
		16 Kadukkara	Do.
		17 Emperuman	Do.
		18 Mulayanallor	Do.
		19 Sakalakala Marthanda Pillayar	Do.
		20 Arumanallor	Do.
		21 Anthirapuram	Do.
		22 Umayeewaramudayanainar	Do.
		23 Kotheswara Mudyanainar	Do.
		24 Azhagiamannar	Do.
		25 Thenpara Vinayagar	Do.
		26 Thiruvayar	Do.
		27 Esanthimangalam Perumal	Do.

[1] The original Schedule to the Principal Act was numbered as Schedule III thereof and Schedules I and II were inserted by section 19 of the Tamil Nadu Hindu Religious and Charitable Endowments (Third Amendment)Act, 1974 (Tamil Nadu Act 50 of 1974).

Group (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)	*Major, Minor or Petty.* (4)
Bhootha-pandy—*cont.*	Thovala—*cont.*	28 Navalkkad Eluppavudaya Kantan Sastha	Minor
		29 Udaya.narthandeswarar	Do.
		30 Earavivinayagar	Do.
		31 Karumenikantan Sastha	Petty
		32 Kozhunthadai Kantan Sastha	Do.
		33 Meelakulathu Kantan Sastha	Do.
		34 Aryankavu Kantan Sastha	Do.
		35 Arasudaya Kantan Sastha	Do.
		36 Edamala Valayyan	Do.
		37 Nilappara Kantan Sastha	Do.
		38 Kalungumugathu Bhuthathan	Do.
		39 Valia Yajaman	Do.
		40 Anandhavalli Amman	Do.
		41 Kottakara Kantan Sastha	Do.
		42 Chempoosy	Do.
		43 Keruchipara Kantan Sastha	Do.
		44 Chandana Nanga Amman	Do.
		45 Nagaramman	Do.
		46 Alathura Valayyan	Do.
		47 Kaliyugathumeyyan	Do.
		48 Ananthapuram Bhuthathan	Do.
		49 Arassadikantan	Do.
		50 Anamalakantan	Do.
		51 Aiyinimoottu Bhoothathan	Do.
		52 Attoor Kantan Sastha	Do.
		53 Vidankar Vinayagar	Do.
		54 Kulathumkara Kantan Sastha	Do.
		55 Azhagadri Kantan Sastha	Do.
		56 Annakkara Marthandeeswaramudaya Nainar	Do.

Group (1)	Taluk. (2)	Number and name of Devaswom. (3)	Major, Minor or Petty. (4)
Bhootha-. pandy—*cont.*	Thovala—*cont.*	57 Arassadi Kantan Sastha	Petty
		58 Veerakerala Pillayar	Do.
		59 Orana Kantan Sastha	Do.
		60 Karumeni Kantan Sastha	
		61 Esanamatom Pillar	Do.
		62 Pulimugathu Kantan Sastha	Do.
		63 Erukalam Kavudaya Kantan Sastha	Do.
		64 Veeranarayanamangalam Neerka-mudaya Kantan Sastha	Do.
		65 Irumudichozha Vinayagar	Do.
		66 Sooramuppidary Amman	Do.
Nagercoil	Agstheeswaram	67 Suchindrum	Major.
		68 Kanyakumari	Do.
		69 Agastheeswaram	Do.
		70 Marungoor	Do.
		71 Banamthitta	Do.
		72 Parakka	Do.
		73 Ezhagaram	Do.
		74 Vadiveeswaram	Do.
		75 Nagercoil	Do.
		76 Thaliyal	Do.
		77 Krishnancoil	Do.
		78 Perambalam	Do.
		79 Thekketheruvu Kulasekhara Perumal	Do.
		80 Asramam Krishnaswamy	Do.
		81 Mannoothi Nangamman	Do.
		82 Sarkaratheertha Viswanathar	Minor
		83 Panchalangapuram Krishnaswamy	Do.
		84 Vadaketheruvu Mahadevar	Do.
		85 Akkara Mahadevar	Do.

Group	*Taluk.*	*Number and name of Devaswom.*	*Major, Minor or Petty.*
(1)	(2)	(3)	(4)
Nagercoil —*cont.*	Agstheeswaram —*cont.*	86 Karaiamanickazhwar	Minor
		87 Valampuri Vinayagar	Do.
		88 Arumugha Pillayar	Do.
		89 Kottavila Sastha	Do.
		90 Edartheertha Perumal	Do.
		91 Melavathi Vinayagar	Do.
		92 Thiruvenkita Vinna Perumal	Do.
		93 Brahmarakshasa Perumal	Do.
		94 Apathukatha kantan Sastha	Do.
		95 Periapandeeswaramudaya Nainar	Do.
		96 Kasi Viswanathar	Do.
		97 Alathaman	Do.
		98 Eraviputhur Eravi Vinayagar	Do.
		99 Vishnupuram Krishnaswamy	Do.
		100 Vannathamkulam Poosastha	Do.
		101 Kothichapillayagaram Perumal	Do.
		102 KothiChapillayagaram Sivan	Do.
		103 Thekkuman Sakthi Vinayagar	Petty.
		104 Veeramarthanda Vinayagar	Do.
		105 Arasadi Vinayagar	Do.
		106 Kulasekhara Vinayagar	Do.
		107 Karumkalai Amman	Do.
		108 Puthugramam Perumal	Minor.
		109 Karuppukotta Kailasanathar	Do.
		110 Puravassery Perumal	Do.
		111 Puruvassery Sivan	Do.
		112 Arassadi Krishnaswamy	Do.
		113 Poosastha Kanthan Sastha	Do.
		114 Vasudevar Coil	Do.
		115 Kommandayhamman	Do.
		116 Cholapuram	Do.

Group	*Taluk.*	*Number and name of Devaswom.*	*Major, Minor or Petty.*
(1)	(2)	(3)	(4)
Nagercoil —*cont.*	Agastheeswaram —*cont.*	117 Enakodi Kantan Sastha	Petty.
		118 Peruvila	Minor.
		119 Vembanoor	Do.
		120 Kattimancode	Do.
		121 Srimad Dwaraka	Do.
		122 Brahmasandhi Kanni Vinayagar	Petty.
		123 Sannadhitheru Viswanathar	Do.
		124 Badrakali Thyagasoundari	Do.
		125 Keezhatheru Viswanathar	Do.
		126 Guhanadheeswarar	Do.
		127 Oormuppidari	Do.
		128 Bhagavathymatom Baghavathy Vinayagar	Do.
		129 Mandaramputhoor Damodhara Vinayagar	Do.
		130 Maruthuvamala	Do.
		131 Alathu Badrakali	Do.
		132 Vazhiotakaran	Do.
		133 Elayanainar	Do.
		134 Koranadikorakkanathar	Do.
		135 Marukathalakantan Sastha	Do.
		136 Valikoil Amman	Do.
		137 Koorudayakantan Sastha	Do.
		138 Chempakanachi Amman	Do.
		139 Pachaperumal Sastha	Do.
		140 Theradi Esakki Amman	Do.
		141 Oottukuzhi Kannimar	Do.
		142 Bhutham Vanamgum Kantan Sastha	Do.
		143 Sthanu Vinayagar	Do.
		144 Velikanta Mahadevar	Do.
		145 Esakki Amman	Do.

Group (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)	*Major, Minor or Petty.* (4)
Nagercoil —*cont.*	Agstheeswaram —*cont.*	146 Annamalakantan Sastha	Petty.
		147 Eravikulam	Do.
		148 Tharamanikantan Sastha	Do.
		149 Rajakkamangalam Alanthamman	Do.
		150 Kannakuruchi Sastha	Do.
		151 Puthukulam Sastha	Do.
		152 Grama Vinayagar	Do.
		153 Abhimanamkatha Vinayagar	Do.
		154 Thazhamkulam Vinayagar	Do.
		155 Esakki Amman	Do.
		156 Bhuthathan	Do.
		157 Karpaka Vinayagar	Do.
		158 Putheri Eravi Vinayagar	Do.
		159 Velikkara	Do.
		159-A Annakara Vinayagar	Do.
Padmanabapuram.	Kalkulam.	160 Thirunandikkara	Major.
		161 Ponmana	Do.
		162 Manalikkara	Do.
		163 Ramaswamy coil	Do.
		164 Nilakantaswamy coil	Do.
		165 Thevarakottu	Do.
		166 Alampara	Do.
		167 Melamcode	Do.
		168 Velimala	Do.
		169 Keralapuram	Do.
		170 Thiruvithamcode	Do.
		171 Alwarcoil	Do.
		172 Marthandeswaram	Do.
		173 Mondakad	Do.
		174 Valvachaghoshtam	Do.
		175 Radhakrishnan coil	Do.

Group	*Taluk.*	*Number and name of Devaswom.*	*Major, Minor or Petty.*
(1)	(2)	(3)	(4)
Padmanabapuram—*cont.*	Kalkulam-*cont.*	176 Bhadrakali Amman	Minor
		177 Esakki Amman	Do.
		178 Perumalcoil	Do.
		179 Sorimuhayyan	Do.
		180 Thampurancoil	Do.
		181 Koonamkani	Do.
		182 Kodiyoor	Do.
		183 Kuzhikkode	Do.
		184 Venugopalakrishnancoil	Do.
		185 Palakozhi	Do.
		186 Anakkara Sastha	Do.
		187 Madavilagom	Do.
		188 Sivagiri	Do;
		189 Kailasathu Mahadevar	Do.
		190 Vellapillayar	Do.
		191 Chunakara Sastha	Do.
		192 Kaverikad Sastha	Do.
		193 Adavallelha Nainar	Do.
		194 Mainindra Vinayagar	Do.
		195 Manavila	Do.
		196 Karakanteswaram	Do.
		197 Cheramangalam	Do.
		198 Thalakkulam	Do.
		199 Thirppaniyode	Do.
		200 Karingal	Do.
		201 Thikkanamcode	Do.
		202 Pannipagom	Do.
		203 Kattala	Do.
		204 Ethavila Sastha	Do.
		205 Poomala	Do.
		206 Kaithappuram Sastha	Do.

Group (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)		*Major, Minor or Petty.* (4)
Padmanabapuram—*cont.*	Kalkulam—*cont.*	207	Edatheri Sastha	Minor.
		208	Thathancode Sastha	Petty.
		209	Manamcode Sastha	Do.
		210	Kottaramatom Pillayar	Do.
		211	Shunmuga Vilasam Pillayar	Do.
		212	Theradi Bhuthathan	Do.
		213	Madan Thampuran	Do.
		214	Sannidhi Pillayar	Do.
		215	Uchi Pillayar	Do.
		216	Azhagia Pillayar	Do.
		217	Vilavoor Elangam	Do.
		218	Maravoor Konam Sastha	Do.
		219	Kakkotta Thala	Do
		220	Puliyara Kantan	Do.
		221	Alathamman	Do.
		222	Chingankavu	Do.
		223	Karayakulam	Do.
		224	Koottumangalam	Do.
		225	Chirakonam Sastha	Do.
		226	Kulesekara Pillayar	Do.
		227	Bhootha Pillayar	Do.
		228	Chemala	Do.
		229	Thumbattu Sastha	Do.
		230	Nandimangalam	Do.
		231	Atchaleeswaram	Do.
		232	Undicha Mahadevar	Do.
		233	Koodathookki Sastha	Do.
		234	Edampidicha Mahadevar	Do.
		235	Anakkara Sastha	Do.
		236	Saralkala Sastha	Do.
		237	Chunakara Sastha	Do.

Group	*Taluk.*	*Number and name of Devaswom.*	*Major. Minor or Petty.*
(1)	(2)	(3)	(4)
Padmanaba-puram—*cont.*	Kalkulam—*cont.*	238 Maramvilakki Sastha	Petty.
		239 Pulimughathu Sastha	Do.
		240 Andoor Sastha	Do.
		241 Pullayil Sastha	Do.
		242 Kandanesseri Bhagavathy	Do.
		243 Nangoor Krishnaswamy	Do.
		244 Mekkode Kottavila Sastha	Do.
		245 Panniyottu Thampuran	Do.
		246 Panniyottu Udayar	Do.
		247 Gnarakuzhy Sastha	Do.
		248 Kollenvilla Sastha	Do.
		249 Kundala Sastha	Do.
		250 Chempidari Amman	Do.
		251 Puliyoor Kunuchi Sivan	Do.
		252 Velimala	Do.
		253 Padmanabhan Thoppu	Do.
		254 Pammathu Moola	Do.
		255 Munpala Sastha	Do.
		256 Ponnayiramudayar	Do.
		257 Kingini Sastha	Do.
		258 Pallikara Sastha	Do.
		259 Ethankadu	Do.
		260 Ardhakantan Sastha	Do.
		261 Apathukathar	Do.
		262 Karipalli	Do.
		263 Nethrakkoil	Do.
		264 Erumalavila	Do.
		265 Alampara	Do.
		266 Kallettivila	Do.
		267 Kotheeswaram	Do.
		268 Kantan Sastha	Do.

Group	Taluk.	Number and name of Devaswom.	Major, Minor or Petty.
(1)	(2)	(3)	(4)
Padmanabapuram —cont.	Kalkulam. —cont.	269 Bhoothamuttam	Petty.
		270 Manalikkara Elangam	Do.
		271 Parayadi Sastha	Do.
		272 Kulangara Sastha	Do.
		273 Ariyappan	Do.
		274 Panchakanyaka	Do.
		274A Kunnakad	Do.
Kuzhithurai	Kalkulam	275 Thiruvattar	Major.
		276 Thirupparappu	Do.
	Vilavancode	277 Kuzhithura	Do.
		278 Thirumala	Do.
		279 Parthivapuram	Do.
		280 Nattalam Vishnu	Do.
		281 Nattalam Sivan	Do.
		282 Thrivikramapuram	Do.
	Kalkulam	283 Thaliyal	Minor.
		284 Thirumuramboo	Do.
	Vilavancode	285 Payanam	Do.
		286 Thipramala	Do.
	Kalkulam	287 Kulasekharam	Do.
	Vilavancode	288 Chamundy Amman	Do.
		289 Keleswaram	Do.
		290 Kannacode	Do.
		291 Kulapuram	Do.
		292 Palugal	Do.
		293 Cheruvalloor	Do.
	Kalkulam	294 Aruvikara krishnaswamy	Do.
		295 Puthiakav	Do.
	Vilavancode	296 Piracode	Do.
	Kalkulam	297 Aramandam	Do.

Group (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)		*Major. Minor or Petty.* (4)
Kuzhithurai —*cont.*	Vilavancode	298	Methu Kummal	Minor.
		299	Mannasekaram	Do.
		300	Thrippilamcode	Do.
		301	Kirathoor	Do.
		302	Kamukinthottam	Do.
		303	Chitharal	Do.
		304	Karipara	Do.
		305	Palliyara	Do.
		306	Edakode	Do.
		307	Aducode	Do.
		308	Puliyoorsala	Do.
		309	Kamukannoor	Do.
		310	Nelveli	Do.
		311	Mangode	Do.
	Kalkulam	312	Bakthaprian	Petty.
	Vilavancode	313	Chemmaruthankavu.	Do.
	Kalkulam	314	Muttathura Mahadevar	Do.
		315	Muthalar Kantan Sastha	Do.
		316	Madayarathala Bhagavathy	Do.
		317	Thenkara Kantan Sastha	Do.
		318	Anayadi Sastha	Do.
		319	Kottavila	Do.
		320	Nattarthottam	Do.
		321	Ramanalloor	Do.
		322	Chettuthura	Do.
		323	Vazhvil Pillayar	Do.
		324	Athiserry	Do.
		325	Jagadheeswaram	Do.
		326	Kunnel	Do.
		327	Attoor	Do.
		328	Cherukole	Do.

Group (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)		*Major, Minor or Petty.* (4)
Kuzhithurai-*cont*	Vilavancode	329	Nankoikal	Petty.
		330	Kovinmoola	Do.
		331	Punakuzhi	Do.
		332	Mulamoodu	Do.
		333	Manakampara	Do.
		334	Pulippara Sastha	Do.
		335	Krishnaswamy	Do.
		336	Erathukoikal	Do.
		337	Kuranganvila	Do.
		338	Somasingalam	Do.
		339	Cherumaruthankavu	Do.
		340	Chemmuthal	Do.
		341	Mulagumoodu	Do.
		342	Sivappada	Do.
		343	Kariyodu	Do.
		344	Pottakad	Do.
		345	Aluvila	Do.
		346	Kunnuvila	Do.
		347	Kinathuvila	Do.
		348	Kanjiramthara	Do.
		349	Pratteeswaram	Do.
		350	Kumpalamkavu	Do.
		351	Vegampady	Do.
		352	Kuruthivila	Do.
		353	Puliyamthara	Do.
		354	Sambradu	Do.
		355	Kuthirode	Do.
		356	Kurichivila	Do.
		357	Vanniyoor Mala	Do.
		358	Kirathoor	Do.
		359	Thittachal	Do.

Group. (1)	Taluk. (2)	Number and name of Devaswom. (3)	Major, Minor or Petty. (4)
Kuzhithurai—*cont.*	Vilavancode —*cont.*	360 Michakom	Petty.
		361 Kuracode	Do.
		362 Achalipuram	Do.
		363 Uchimala	Do.
		364 Mudyanvila	Do.
		365 Konacoil	Do.
		366 Cheruvalloor Krishnan	Do.
		367 Cheruvalloor Sastha Devaswaram	Do.
		367A Devaswaram	Do.
Shencottah	Shencottah	368 Kasbakulasekaranathaswamy	Major
		369 Azhagiamanavalaperumal .	Do.
		370 Puliyara	Do.
		371 Elathoor Madhunathaswamy	Do.
		372 Ayikudi Subramaniaswamy	Do.
		373 Kilankad Jarnadhagneeswaraswamy	Do
		374 Sambavarvadakara Sree Moolanathaswamy	Do.
		375 Arya Vinayagar	Minor.
		376 Krishnaswamy	Do.
		377 Suruki Ambalam	Do.
		378 Natarajaperumal	Do.
		379 Kuttala Vinayagar	Do.
		380 Kalakanteswaram	Do.
		381 Thiruvenkita Venniperumal	Do.
		382 Krishnaswamy	Do.
		383 Arasalwar	Do.
		384 Pavizhakothayyanar	Do.
		385 Vedhanarayana Perumal	Do.
		386 Sundararaja Perumal	Do.
		387 Kulasekhara Vinayagar	Petty.
		388 Nithyakalyani Ammancoil	Do.

Group (1)	Taluk (2)	Number and name of Devaswom. (3)	Major, Minor or Petty. (4)
Shencottah —cont.	Shencottah —cont.	389 Chekkadi Vinayagar	Petty.
		390 Muppidari Amman	Do.
		391 Nalledampilla Ayyanar	Do.
		392 Mahattu Bhuthathan	Do.
		393 Kulasekharanangammen	Do.
		394 Theradimadan	Do.
		395 Soolathuvamdayar	Do.
		396 Kuttala Vinayagar	Do.
		397 Nalloor Nangai Amman	Do.
		398 Pandanadheswarar	Do.
		399 Karkudi Veerakerala Vinayagar	Do.
		400 Chelladam Pilla Ayyanar	Do.
		401 Pattu Bhuthathan	Do.
		402 Neeli Amman	Do.
		403 Nirakulathayyanar	Do.
		404 Thazhakkal Ayyanar	Do.
		405 Veerakerala Vinayagar	Do.
		406 Adhisoora Vinayagar	Do.
		407 Thadimadayar Sastha	Do.
		408 Thottachi Ayyanar	Do.
		409 Madayudayar Mani Kantan Sastha	Do.
		410 Muppidari Amman	Do.
		411 Anchumuthayyanar	Do.
		412 Kuravan Pattayyanar	Do.
		413 Adhikantayyanar	Do.
		414 Ulkottayyanar	Do.
		415 Manamuthayyanar	Do.
		416 Aryankavu Surukambalam	Do.
		417 Marthanda Vinayagar	Do.
		418 Adeenamazhaki Ayyanar	Do.
		419 Parathimga Vinayagar	Do.

Group. (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)	*Major, Minor or petty.* (4)
Shencottah —*cont.*	Shencottah —*cont*	420 Nainathathu Muditha Vinayagar	Petty.
		421 Petchi Amman	Do.
		422 Sudalamadan	Do.
		423 Gopuramudayar	Do.
		424 Vazhivettakaran	Do.
		425 Adaikalamkatha Ayyanar	Do..
		426 Sankara Vinayagar	Do.
		427 Payikovil	Do.
		428 Palavoodayar	Do.
		429 Chundakkattu Vinayagar	Do.
		430 Lekshmi Narayana Perumal	Do.
		431 Azhagianachi Amman	Do.
		432 Panayadian Sastha	Do.
		433 Chempaka Vinayagar	Do.
		434 Pinamalasoodum Perumal	Do.
		435 Padukula Sastha	.Do.
		436 Muppidari Amman	Do.
		437 Karukanni Amman	Do.
		438 Mada Oodayar	Do.
		439 Oolakamman	Do.
		440 Marthanda Vinayagar	Do.
		441 Chockalingaswamy	Do.
		442 Gangaikkuvazhthamman	Do.
		443 Arassaki Vinayagar	Do.
		444 Theradi Vinayagar.	Do.
		445 Muppidari Amman	Do.
		446 Nallamankar Vinayagar	Do.
		447 Palavoodayar Sastha	Do.
		448 Silayeduthar Sastha	Do.
		449 Therveethi Vinayagar	Do.
		450 Sreeneelkanti Amman	Do.

Group. (1)	*Taluk.* (2)	*Number and name of Devaswom.* (3)	*Major, Minor or petty.* (4)
Shencottah —*cont.*	Shencottah —*cont.*	451 Sila Pillayar	Petty.
		452 Dhurgai Amman	Do.
		453 Bhadra Kali Amman	Do.
		454 Madaswamy	Do.
		455 Manhamutti Ayyanar	Do.

SCHEDULE II

[*See* section 6 (23).]

PART I

List of Unincorporated Devaswoms.

Serial number and name of group. (1)	*Name of Devaswom.* (2)
1. Bhoothapandy Group	1. Ethiravally Chozha. Vinayakar, Thazhakudy.
	2. Thazhayil Kanthan Sastha.
	3. Kakkum Vinayagar.
	4. Kannimoolavighneswarar.
	5. Bheemanagari Ethiravally Chozhavinayagar.
	6. Thrikkaliyanam Fund in the Thazhakudy Devaswom.
2. Nagercoil Group	7. Marukathala Kantan Sastha Devaswom.
	8. Thanuvalingaswamy Devaswom.
	9. Kaikonda Vinayagar Devaswom.
3. Padmanabhapuram Group	10. Kappiyara Mahadevar Devaswom.
	11. Maravoor Kantan Sastha.
4. Kuzhithurai Group	12. Kotheswaram Devaswom.
	13. Ashtami Sadya Endowment Fund in Major Thirumala Devaswom.
5. Shencottah Group	14. Aykudy Subramanyaswamy Devaswom.
	15. Elathoor Sundararaja Perumal.
	16. Puliyara Arya Vinayagar.
	17. Adheenom Kathawar.
	18. Azhakinachi Amman.

PART II.

1. Bhoothapandy Group	1. Ninar Edakkavudayar Kantan Sastha, Ananthapuram.
2. Nagercoil Group	2. Puthugramam, Ramanamatam Bboothathan, Puthugramam, Therror.
	3. Vembannoor Eswarakalathampuran, Vembannoor, Neendakara

Serial number and name of group.	*Name of Devaswom.*
(1)	(2)
3. Padmanabhapuram Group	4. Sree Bhoothanathaswamy, Rajakkamangalam.
	5. Thiruvidakkode, Aloor.
	6. Edamala Sastha, Aloor.
	7. Kannanthitta Sastha, Aloor.
	8. Cherithala Sastha, Aloor.
	9. Elangeri Kantan Sastha, Aloor.
	10. Earattapadi Sree Padmanabhaswamy and Kalpaka Pillayar, Aloor.
	11. Notchikulam Sastha, Colachel.
4. Kuzhithurai Group	12. Poottetty Sankaranainar Kulathu Mahadevar, Killiyoor

PART III

Name of Group.	*Name of Devaswom.*
(1)	(2)
Padmanabhapuram Group	1. Muttakkad Bhoothathan, Kothanalloor.
	2. Attinkara Padmanayyar, Kadiapattinam.

[1][SCHEDULE-III.]

Court-fees Payable under the Act.

(*See* section 104.)

Section. (1)		*Description of document.* (2)	*Proper fee.* (3)
		I. *Suits.*	*Rs.*
41(2) (d) (ii) proviso	..	Suit for determining whether the inam comprises both the melvaram and Kudivaram or only melvaram.	50
53(6)	..	Suit against order under section 53(5)	50
59	..	Suit for removal of trustee of math or specific endowment attached to math.	50
70	..	Suit against order of Commissioner	50
72 (4)	..	Suit for the cancellation of the notification	50
[2][75-C(1)	..	Suit for the cancellation of the notification	50]

[1] The original Schedule was numbered as Schedule III by section 19 of the Tamil Nadu Hindu Religious and Charitable Endowments (Tamil Nadu Act 50 of 1974)

[2] This entry was inserted by section 5(i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1965 (Tamil Nadu 16 of 1965)

Section.	Description of document.	Proper fee.
(1)	(2)	(3)
		Rs.
84	.. Suit against award	50
	II Applications to Colirt or Tribunal	
47 (4)	.. Application to Court against order of [1][Government, Commissioner or Joint Commissioner/Deputy Commissioner].	[2][10]
82 (1)	.. Application to the Tribunal	5
90 (4) (a)	.. Application to Court against order or Surcharge	[2][20]
101	.. Application for delivery of possession	2
	III. *Appeals to Court.*	
53 (5)	.. Appeal to High Court	50
70 (5)	.. Appeal to High Court	50
72 (5)	.. Appeal to High Court	50
[3][75-C (2)]	.. Appeal to High Court	50]
	IV. *Applications to Government, [4][Commissioner] [5][Joint Commissioner or Deputy Commissioner.]*	
3 (4)	.. Application to Government for extending the provisions of the Act.	25
21	.. Application to Commissioner for revision	[6][10]

[1] These words were substituted by section 62 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the words "Temple Administration Board or District Committee" were substituted by section 60(1) of the Tamil Naldu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the words "District Committee" the words "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993.)

[2] These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

[3] This entry was inserted by section 5 (ii) of the Tamil Nadu Hindu Religious asnd Charitable Endowments (Amendment) Act, 1965 (Tamil Nadu Act 16 of 1965).

[4] The words "Temple Administration Board, Commissioner" were substituted for the word "Commissioner" by section 60 (2) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991(Tamil Nadu Act 46 of 1991) and subsequently, the words "Temple Administration Board" were omitted by section 62 (2) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[5] These words were substituted for the words "or Deputy Commissioner" by section 14 (1) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[6] These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

Section. (1)		*Description of document.* (2)	*Proper fee.* (3)
			Rs.
[1][21-A]	..	Application to the Joint/Deputy Commissioner for revision	10]
38 (1)	..	Application by Trustee for recovery from person in possession of property of Specific Endowment.	2
38 (2)	..	Application by person in such possession for recovery from person responsible in law for performance of service or charity.	2
59 (1)	..	Application to [2][Commisisoner] for consent to suit for removal of trustee of math or specific endowment attached to math.	[3][10]
63	..	Application for decision of dispute or matter under the section.	[3][15]
64 (1)	..	Application for settlement of scheme by [4][Joint Commissioner, Deputy Commissioner]	50
64 (5) (a)	..	Application to modify or cancel scheme settled under section 64 (1) or deemed to have been so settled.	25
65(1)	..	Application for settlement of scheme by the Commissioner	50
65 (4) (a)	..	Application to modify or cancel scheme settled under section 65 (1) or deemed to have been so settled.	[3][25]
66 (1)	..	Application for order under the section	[3][25]
66 (2)	..	Application to modify or cancel order passed under section 66(1) or deemed to have been so passed.	[3][25]
69 (3)	..	Application to Commissioner to modify or cancel order passed under section 69 (1) or deemed to have been so passed.	[3][25]
72 (6)	..	Application to Government to cancel notification	25
75-C (3)	..	Application to Government to cancel notification	25
114	..	Application to Government for revision.	25

[1] This entry was inserted by section 62 (2) (b) (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, entry 21-A was omited by section 60 (2) (ii) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[2] This expression was substituted for the expression "Temple Administration Board" by section 62 (2) (b) (ii) of the Tamil Nadu Hindu Religious and Charitable Endowment (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "Commissioner", the words "Temple Administration Board" were substituted by section 60 (2) (ii) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 16 of 1965)

[4] These words were substituted for the words "Deputy Commissioner" by section 14 (1) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

Section. (1)		*Description of document.* (2)	*Proper fee.* (3)
			Rs.
[1][114-A	..	Application to Government for Review	25]
118(2) (c)	..	Application for modification or cancellation of order under section 67 of the Madras Hindu Religious Endowments Act, 1926.	25
		V. *Appeals to Government,* [2][*Commissioner*] [3][*Joint Commissioner, Deputy Commissioner*]	
22(5)	..	Appeal to Government against order of Commissioner	[4][20]
[5]24(6)	..	Appeal to Government against decision of [6][Commissioner][5]	
26 (5)	..	[7][Appeal to Commissioner against order of Joint Commissioner or Deputy Commissioner	25]
34 (4)	..	Appeal to Governmment against order of the [8][Commissioner] regarding alienation of property.	[4][15]

[1]. This entry was inserted by section 62(2) (v)(iii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[2]. For the word "Commissioner", the words "Temple Administration, Board, District Committee, Commissioner" were substituted by section 60 (3) (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1981). Subsequently, the words "District Committee" were substituted as "Temple Administration District Committee" by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1993 (Tamil Nadu Act 19 of 1993). Subsequently, the expression "Temple Administration Board, Temple Administration District Committee" was omitted by section 62(3) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996).

[3]. These words were substituted for the words "or Deputy Commissioner" by section 14(2)(a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[4]. These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

[5]. This entry was inserted by section 5 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1961 (Tamil Nadu Act 40 of 1961.)

[6]. This expression was substituted for the expression "Temple Administration Board" by section 62 (3) (b) (i) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "Commissioner", the words "Temple Administration Board" were substituted by section 60(3) (ii) (a) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[7]. These entries were substituted by section 62 (3) (b) (ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, the expression "Appeal against order of—

(i) District Committee to Temple Administration Board 25;
(ii) Deputy Commissioner to Commissioner 25"

was substituted by section 60 (3) (ii) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991). Subsequently, for the expression "District Committee," the expression "Temple Administration District Committee" was substituted by section 4 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendmemt) Act, 1993 (Tamil Nadu Act 19 of 1993). Again for the words "Deputy Commissioner" the words "Joint Commissioner or Deputy Commissioner were substituted by section 14 (2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[8]. This expression was substituted for the expression "Temple Administration Board" by section 62 (3) (b) (iii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "Commissioner", the words "Temple Administration Board" were substituted by section 60 (3) (c) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

Section. (1)	*Description of document.* (2)	*Proper fee.* (3)
		Rs.
37	.. Appeal to Government against order of the [1][Commissioner] under section 36.	5
38(3)	.. Appeal to Government against order of Commissioner under section 38(1) or (2)	5
38(3)	.. Appeal to Commissioner against order of [2][Joint Commissioner or Deputy Commissioner] under section 38 (1) or (2)	2
53(5)	.. Appeal by trustee against order of punishment	[3][25]
54(4)	.. Appeal to Commissioner against order of [2][Joint Commissioner or Deputy Commissioner] appointing temporary successor to Hereditary Trustee.	[3][25]
55(4)	.. Appeal to [2][Joint Commissioner or Deputy Commissioner] against order of trustee under section 55(1).	5
56(2)	.. Appeal to [2][Joint Commissioner or Deputy Commissioner] by office holder or servant against order of punishment passed by a trustee	
[4][x x x x x x x]		
[5][58(4)	.. Appeal to Joint/Deputy Commissioner against order of Assistant Commissioner regarding dhittam	20
58(4)	.. Appeal to Commissioner against appellate order of Joint Commissioner/Deputy Commissioner	20]
59(2)	.. Appeal to Government against [6][Commissioner's refusal] to give consent	[7][20]
69(1)	.. Appeal to Commisioner against order of [8][Joint Commissioner or Deputy Commissioner] under Chapter V	[7][25]

1. This expression was substituted for the expression "Temple Administration Board" by section 62 (3) (b) (iv) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, for the word "Commissioner", the words "Temple Administration Board" were substituted by section 60 (3) (ii) (d) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

2. These words were substituted for the words "Deputy Commissioner" by section 14(2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

3. These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

4. This entry was omitted by section 5 (ii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1970 (Tamil Nadu Act 2 of 1971).

5. These entries were substituted by section 62 (3) (b) (v) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously, entry 58 (4) was substituted by section 60 (3) (e) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

6. This expression was substituted for the expression "Temple Administration Board's refusal" by section 62(3)(b)(vi) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996); Previously for the words "Commissioner's refusal" the words "Temple Administration Board's refusal" were substituted by section 60(3) (ii)(f) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

7. These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

8. These words were substituted for the words "Deputy Commissioner" by section 14(2)(b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

Section. (1)	*Description of document.* (2)	*Proper fee.* (3)
		Rs.
79(1) ..	.. Appeal to Commissioner against order of [1][Joint Commissioner or Deputy Commissioner].	5
81(1) ..	.. Appeal to Commissioner against order of [1][Joint Commissioner or Deputy Commissioner].	5
[2][86(4) ..	.. Appeal against order regarding budget—	
	(a) to Joint/Deputy Commissioner	10
	(b) to Commissioner	10
	(c) to Government	10]
90(4)(b) ..	.. Appeal to Government against order of Surcharge	[3][20]
118(2)(c) ..	.. Appeal to Commissioner against any modification or cancellation made by [4][Joint Commissioner or Deputy Commissioner]	[3][25]

[1] These words were substituted for the words "Deputy Commissioner" by section 14 (2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

[2] These entries were substituted by section 62(3) (b) (vii) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1996 (Tamil Nadu Act 39 of 1996). Previously the entries "Appeal against order regarding budget—

(i) to Temple Administration Board .. 10
(ii) to Government .. 10"

were substituted by section 60 (3) (ii) (g) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 (Tamil Nadu Act 46 of 1991).

[3] These figures were substituted by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Second Amendment) Act, 1965 (Tamil Nadu Act 31 of 1965).

[4] These words were substituted for the words "Deputy Commissioner" by section 14(2) (b) of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1995 (Tamil Nadu Act 38 of 1995).

CERTAIN PROVISIONS OF THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (AMENDMENT AND SPECIAL PROVISIONS) ACT, 1976 (PRESIDENT'S ACT 24 OF 1976) NOT INCORPORATED IN THE PRINCIPAL ACT.

1. *Short title and commencement.*—(1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Act, 1976.

(2) It shall come into force at once.

* * * *

11. *Non-hereditary trustees to cease to hold office.*—(1) Notwithstanding anything contained in the principal Act, every non-hereditary trustee of every religious institution appointed under any of the provisions of the principal Act and holding office as such on the date of commencement of this Act, shall cease to hold such office on such date.

(2) On and from the date of commencement of this Act, the functions of the Board of Trustees or of the trustee, as the case may be, of any religious institution shall, until the vacancy is filled up in accordance with the provisions of the principal Act, be performed—

(*a*) by the hereditary trustee or trustee, if any, of such institution, and

(*b*) if there is no hereditary trustee, of such institution, by the executive officer or if the Government so direct, by a fit person, appointed by the Government , the commissioner, or the Assistant Commissioner, as the case may be.

(3) Notwithstanding anything contained in the principal Act,—

(*a*) any non-hereditary trustee who ceases to be such non-hereditary trustee under sub-section (1) shall hand over within a period of ten days from the date of commencement of this Act or within such further time as may be granted by the Commissioner, any records, accounts and properties of the religious institution which are, in, or have come into, his possession or control, to the hereditary trustee, executive officer or fit person, as the case may be, referred to in sub-section (2);

(*b*) if any such non-hereditary trustee fails to comply with the provisions of clause (a), he shall, on conviction by a Metropolitan Magistrate or a Judicial Magistrate of the first class, be punished with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both;

(*c*) the Magistrate referred to in clause (b) may, pending the conclusion of the trial, appoint a Receiver to take possession of the records, accounts and properties of the religious institution from such non-hereditary trustee and the remuneration, if any, paid to the Receiver and other expenses incurred by him shall be paid out of the income of the religious institution concerned.

12. *Filling up of vacancies of the office of non-hereditary trustees.*—Every vacancy occurring in the office of non-hereditary trustees under section 11 shall be filled up in accordance with the provisions of the principal Act, as amended by this Act within a period of one year from the date of commencement of this Act or within such period not exceeding *(five years), as the State Government may, by notification, specify in this behalf.

*These words were substituted for the words "four years" by section 2 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment and Special Provisions) Amendment Act, 1981 (Tamil Nadu Act 30 of 1981).

CERTAIN PROVISIONS OF THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (AMENDMENT) ACT, 1991 (TAMIL NADU ACT 46 OF 1991) NOT INCORPORATED IN THE PRINCIPAL ACT.

1. (1) *Short title and commencement.*—This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991.

(2) It shall come into force on such date as the State Government, by notification, appoint.

2. (** ** **)

Non-hereditary trustees to cease to hold office.

61. (1) Notwithstanding anything contained in the principal Act, every non-hereditary trustee of every religious institution appointed under any of the provisions of the principal Act and holding office as such on the date of the commencement of this Act shall cease to hold such office on such date.

(2) On and from the date of the commencement of this Act, the functions of the Board of Trustees or of the Trustee, as the case may be, of any religious institution shall, until the vacancy is filled up in accordance with the provisions of the principal Act, as amended by this Act, be performed—

(*a*) by the hereditary trustee or trustees, if any, of such institution, and

(*b*) if there is no hereditary trustee of such institution, by the executive officer or if the Government so direct by a fit person, appointed by the Government, the Commissioner, or the Deputy Commissioner, as the case may be.

(3) Notwithstanding anything contained in the principal Act,—

(*a*) any non-hereditary trustee who ceases to hold office as such non-hereditary trustee under sub-section (1) shall hand over within a period of ten days from the date of the commencement of this Act or within such further time as may be granted by the Commissioner, any records, accounts, and properties of the religious institution which are in, or have come into, his possession or control, to the hereditary trustee, executive officer or fit person, as the case may be, referred to in sub-section (2);

(*b*) if any such non–hereditary trustee fails to comply with the provisions of clause (*a*), he shall, on conviction by a Metropolitan Magistrate or a Judicial Magistrate of the first class, be punishable with imprisonment for a term which may extend to three years or with fine which may extend to five thousand rupees, or with both;

(*c*) the Magistrate referred to in clause (*b*), may, pending conclusion of the trial, appoint a Receiver to take possession of the records, accounts and properties of the religious institution from such non-hereditary trustee and the remuneration, if any, paid to the Receiver and other expenses incurred by him shall be paid out of the income of the religious institution concerned.

Abolition of Regional Committees.

62. On and from the date of the commencement of this Act, all the Regional Committees constituted under the principal Act shall stand abolished and every member of such Committee shall, with effect on and from the said date, cease to hold office as such member.

Filling up of vacancies of the office of non-hereditary trustees.

63. Every vacancy occurring in the office of the non-hereditary trustee under sub-section (1) of section 61, shall be filled up in accordance with the provisions of the principal Act, as amended by this Act, within a period of one year from the date of the Commencement of this Act, or within such further period not exceeding two years, as the State Government may, by notification, specify in this behalf.

64. (1) If any difficulty arises in giving effect to the provisions of the principal Act, as amended by this Act, the State Government may, by an order published in the *Tamil Nadu Government Gazette*, make such provisions, not inconsistent with the provisions of the principal Act, as amended by this Act, as appear to them to be necessary or expedient for removing the difficulty: **Power to remove difficulties.**

Provided that no such order shall be made after the expiry of two years from the date of the commencement of this Act.

(2) Every order made under sub-section (1) shall, as soon as possible, after it is made, be placed on the table of the Legislative Assembly and if, before the expiry of the session in which it is so placed or the next session, the Assembly makes any modification in any such order or the Assembly decides that the order should not be issued, the order shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that order.

65. (1) The Temple Administration Board established under section 7 of the principal Act may authorize any officer of the Hindu Religious and Charitable Endowments (Administration) Department to exercise the powers conferred on, and to discharge the duties imposed upon, a District Committee under the principal Act, as amended by this Act, until the District Committee is constituted by the Temple Administration Board in accordance with the provisions of the principal Act, as amended by this Act. Transitory provision.

(2) All rules made, or deemed to have been made, notifications or certificates issued or deemed to have been issued, orders passed or deemed to have been passed, decisions made or deemed to have been made, proceedings or action taken or deemed to have been taken, schemes settled or deemed to have been settled and things done or deemed to have been done by the Government, the Commissioner, a Deputy Commissioner or an Assistant Commissioner under the principal Act shall, in so far as they are not inconsistent with the principal Act, as amended by this Act, be deemed to have been made, issued, passed, taken, settled or done by the appropriate authority under the corresponding provisions of the principal Act, as amended by this Act, and shall have effect accordingly.

CERTAIN PROVISIONS OF THE TAMIL NADU HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (SPECIAL PROVISIONS) ACT, 1996 (TAMIL NADU ACT 23 OF 1996 ASSENTED TO BY THE PRESIDENT ON THE 24TH AUGUST, 1996 NOT INCORPORATED IN PRINCIPAL ACT.

WHEREAS under the provisions of the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (Tamil Nadu Act 22 of 1959), the Temple Administration District Committees and the Temple Administration Board have been empowered to appoint non-hereditary trustees in respect of religious institutions;

AND, WHEREAS, in exercise of the said powers, the Temple Administration District Committees and the Temple Administration Board have appointed non-hereditary trustees to the religious institutions;

AND, WHEREAS, discontent has been voiced on a large scale by the general public in the matter of appointment of trustees and their functioning;

AND, WHEREAS, in vies of the general feeling of the public and in public interest, and for the proper maintenance and administration of the religious institutions, it is considered necessary to remove the non-hereditary trustees so appointed and fill up the vacancies;

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Forty-seventh Year of the Republic of India as follows:—

Short title and commencement.

1. (1) This Act may be called the Tamil Nadu Hindu Religious and Charitable Endowments (Special Provisions) Act, 1996.

(2) It shall be deemed to have come into force on the 26th day of June 1996.

Non-hereditary trustees to cease to hold office.

2. (1) Notwithstanding anything contained in the Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959 (hereinafter referred to in this Act as the 1959 Act), every non-hereditary trustee of every religious institution appointed under any of the provisions of the 1959 Act and holding office as such on the 26th day of June 1996 shall cease to hold such office on such date. Tamil Nadu Act 22 of 1959

(2) On and from the 26th day of June 1996, the functions of the Board of Trustees or of the trustee, as the case may be, of any religious institutions shall, until the vacancy is filled up in accordance with the provisions of the 1959 Act, be performed—

(*a*) by the hereditary trustee or trustees, if any, of such institution, and

(*b*) if there is no hereditary trustee of such institution, by the executive officer or if the Government so direct, by a fit person, who shall be an officer of the Hindu Religious and Charitable Endowments Administration Department, not below the rank of Inspector, appointed by the Commissioner or by may officer not below the rank of Assistant Commissioner, authorised by the Commissioner in this behalf.

(3) Notwithstanding anything contained in the 1959 Act,—

(*a*) any non-hereditary trustee who ceases to be such non-hereditary trustee under sub-section (1) shall handover, within a period of ten days from the 26th day of June 1996, or within such further time as may be granted by the Commissioner, any records, accounts and properties of the religious institutions, which are in, or have come into, his possession or control, to the hereditary trustee, executive officer or the fit person, as the case may be, referred to in sub-section (2);

(*b*) if any such non-hereditary trustee falls to comply with the provisions of clause (*a*), he shall, on conviction by a Metropolitan Magistrate or a Judicial Magistrate of the first class, be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees or with both;

(*c*) the Magistrate referred to in clause (b), may, pending the conclusion of the trial, appoint a Receiver to take possession of the records, accounts and properties of the religious institution from such non-hereditary trustee and the remuneration, if any, paid to the Receiver and other expenses \incurred by him shall be paid out of the income of the religious institution concerned.

Filling up of vacancies of the office of non-hereditary trustees.

3. Notwithstanding anything contained in section 63 of the Tamil Nadu Hindu Religious and Charitable Endowments (Amendment) Act, 1991 any existing vacancy and every vacancy occurring in the office of non-hereditary trustees under section 2, shall be filled up in accordance with the provisions of the 1959 Act within a period of one year from the 26th day of June 1996 or within such further period not exceeding six months as the State Government may, by notification, specify in this behalf. Tamil Nadu Act 46 of 1991.

Repeals

4. (1) The Tamil Nadu Hindu Religious and Charitable Endowments (Special Provisions) Ordinance, 1996 is hereby repealed. Tamil Nadu Ordinance 3 of 1996.

(2) Notwithstanding such repeal, anything done or any action taken under the Tamil Nadu Hindu Religious and Charitable Endowments (Special Provisions) Ordinance, 1996 shall be deemed to have been done or taken uder this Act. Tamil Nadu Ordinance 3 of 1996.